Government of Bombay

FINANCE DEPARTMENT

BUDGET

OF

THE GOVERNMENT OF BOMBAY

FOR

1929-30

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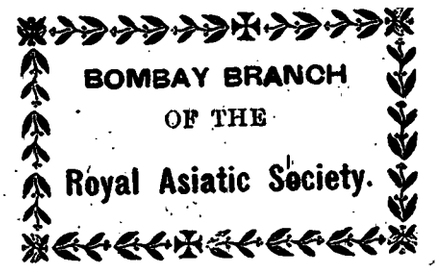
1929



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Government of Bombay.

FINANCE DEPARTMENT

BUDGET FOR 1929-30

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CORRIGENDA TO THE BUDGET OF THE GOVERNMENT OF BOMBAY FOR 1929-30.

(i) *Page 103 : Paragraph 202—*

For " paragraph 1 " occurring in line 4 of this paragraph,

read " paragraph 201 ".

(ii) *Page 105 : Paragraph 203—*

For " paragraph 1 " occurring in line 4 in the sub-paragraph relating to items (3) to (5) under section (A) of this paragraph,

read " paragraph 201 ".

(iii) *Page 106 : Paragraph 204—*

For " paragraph 3 " occurring in line 1 of sub-paragraph relating to item (1) and in line 2 of sub-paragraph relating to item (2) under section (A) of this paragraph,

read " paragraph 203 ".

(iv) *Page 107 : Paragraph 204—*

For " paragraph 3 " occurring in line 2 of the sub-paragraph relating to items (4), (5) and (6) under section (B) of this paragraph,

read " paragraph 203 ".

(v) *Page 237 : Appendix B—*

Under the column " Revised estimate, 1928-29 " the distribution of voted and non-voted should be read as follows :—

	For	*Read*
Voted ...	42,38,700	42,52,000
Non-voted ...	1,12,300	99,000

(vi) *Pages 244-245 : Appendix D—*

For the figure " 3,45,250 ", occurring in column 6 of the statement on these pages, against " Suburban Scheme No. 7, Khar Model Suburb ",

read " 8,45,250 ".

G. WILES,

Secretary to the Government of Bombay,
Finance Department.

FINANCE DEPARTMENT :
Bombay Castle, 20th February 1929.

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BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS

STATEMENT I

Total Revenue (ordinary) and Expenditure (charged to revenue) of the Government of Bombay

(Lakhs of rupees)

—	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29, Revised	1929-30, Budget
Revenue* ...	12,61	13,58	13,70	13,83	13,73	13,18	13,95	14,43 (*a*)	14,41
Expenditure ...	14,29	12,55	12,83	12,82	13,64	14,10	13,79	14,21 (*b*)	14,40

* The contribution which was payable to the Government of India under Devolution Rule 18, has been deducted from the total revenue for the years concerned.

Note.—These figures are exclusive of (1) interest received from the three Local Bodies in Bombay and transmitted to the Government of India, and (2) Development Department transactions.

For comparison of 1928-29 and following years with previous years the following changes require to be taken into consideration :—

(*a*) (i) The Revenue head XXXI Development Scheme was opened in 1928-29.

(ii) In 1928-29 Recoveries began to be shown as revenue instead of as deductions from expenditure.

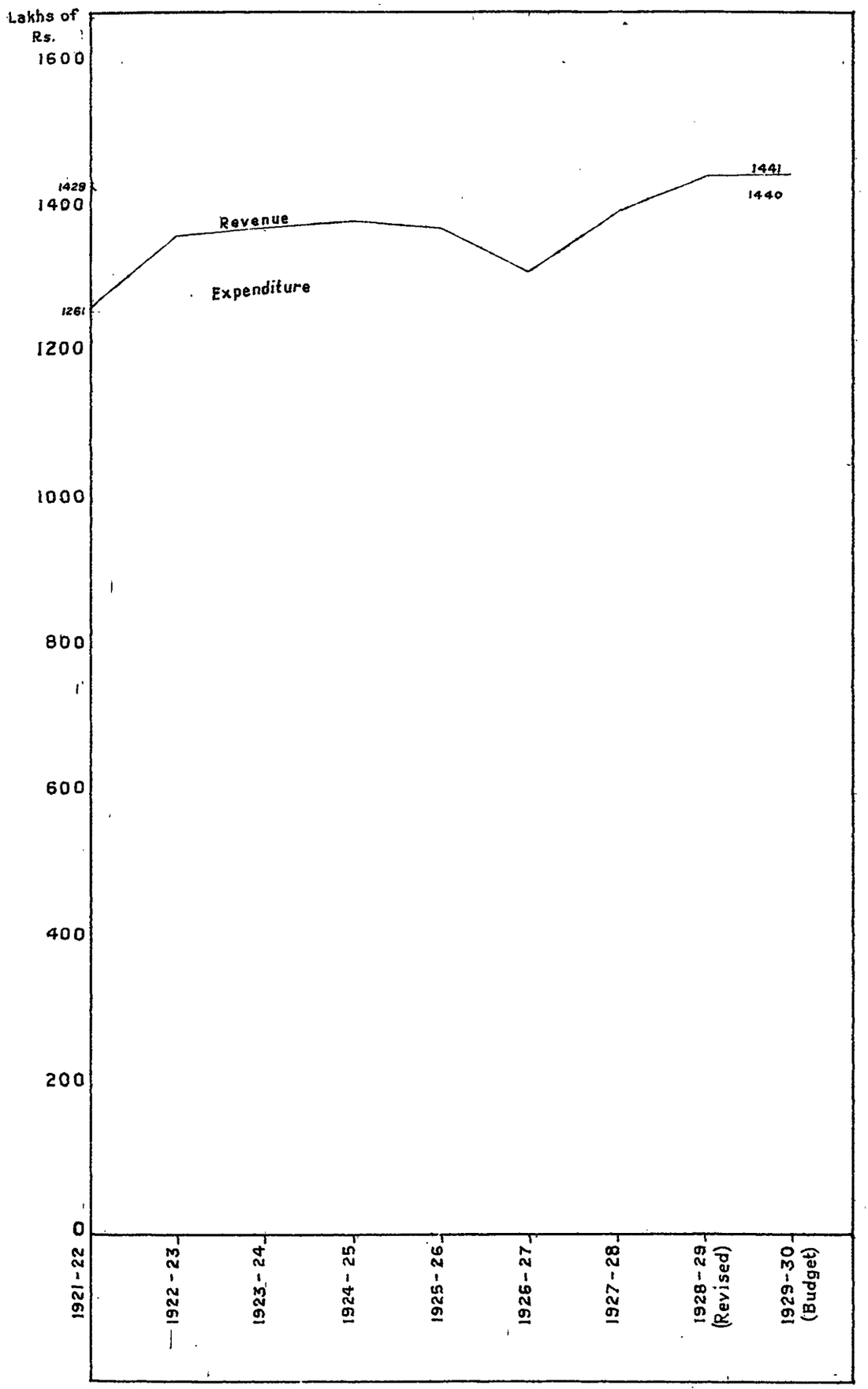
(iii) From the same year transfers have been made to Revenue from the Famine Fund.

(*b*) (i) The Revenue head 42-Development Scheme was opened in 1928-29.

(ii) Recoveries are no longer deducted.

I

TOTAL REVENUE (ORDINARY) AND EXPENDITURE (CHARGED TO REVENUE) OF THE GOVERNMENT OF BOMBAY.



G.P. 2.0.1929.

STATEMENT II

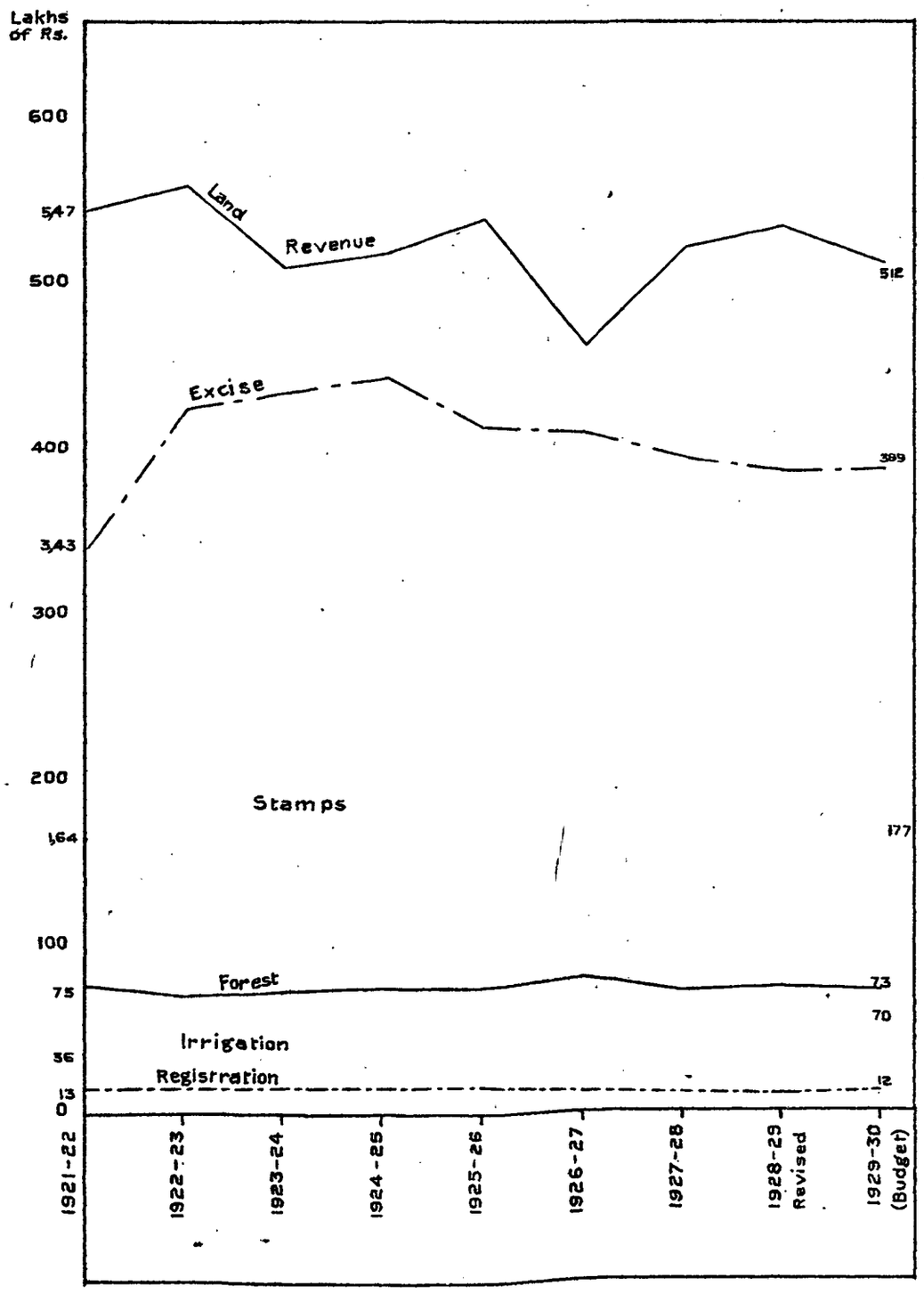
Chief Items of Revenue (ordinary) of the Government of Bombay

(Lakhs of rupees)

—	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29, Revised	1929-30, Budget
Land Revenue ...	5,47	5,59	5,09	5,17	5,41	4,67	5,23	5,34	5,12
Excise ...	3,43	4,23	4,35	4,43	4,15	4,09	3,96	3,88	3,89
Stamps ...	1,64	1,77	1,80	1,78	1,76	1,68	1,75	1,74	1,77
Forest ...	75	70	72	73	75	77	73	73	73
Registration ...	13	13	13	13	13	12	12	12	12
Irrigation ...	36	53	54	53	42	49	43	68	70
Receipts by Civil Departments ...	36	53	56	53	58	59	56	76	79
Civil Works ...	21	16	18	15	16	16	17	16	18

II

CHIEF ITEMS OF REVENUE (ORDINARY) OF THE GOVERNMENT OF BOMBAY.



G.P.Z.O. 1929

STATEMENT III

Chief items of expenditure (charged to revenue) of the Government of Bombay

(Lakhs of Rupees.)

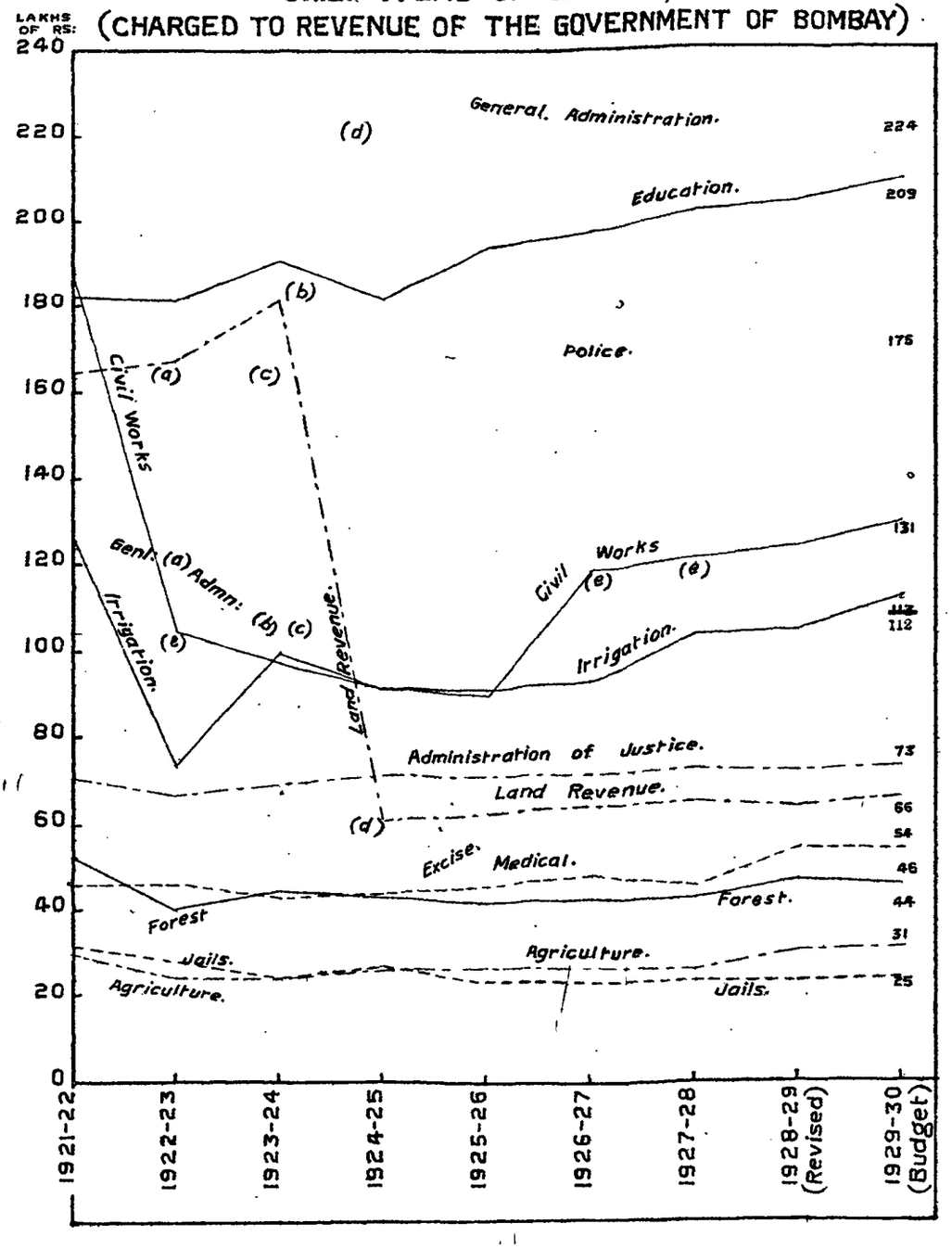
—	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29, Revised	1929-30, Budget
Land Revenue ...	1,65	(a) 1,68	(b) 1,82	(d) 62	64	66	66	65	66
Excise ...	29	33	35	46	54	64	48	51	44
Stamps ...	4	4	4	1	1	2	1	3	3
Forest ...	51	46	44	43	43	44	43	46	46
Registration ...	7	7	7	7	7	7	7	7	7
Irrigation ...	1,25	73	1,01	92	94	96	1,05	1,06	1,12
General Administration .	1,23	(a) 1,17	(b) (c) 99	(d) 2,19	2,25	2,23	2,20	2,23	2,24
Administration of Justice ...	71	67	69	71	73	74	73	73	73
Jails and Convict Settlements ...	31	27	25	26	25	25	24	24	25
Police ...	1,92	1,74	(c) 1,67	1,69	1,69	1,67	1,65	1,70	1,75
Education ...	1,73	1,72	1,92	1,84	1,96	2,00	2,02	2,04	2,09
Medical ...	46	46	43	44	47	50	46	53	54
Civil Works ...	1,88	1,06	98	92	92	1,22	1,23	1,25	1,31
Public Health ...	29	18	19	22	25	20	22	29	34
Agriculture ...	30	24	24	26	27	27	27	30	31

(a), (b), (c) (d) and (e)—See foot-notes to graph III.

III

CHIEF ITEMS OF EXPENDITURE

(CHARGED TO REVENUE OF THE GOVERNMENT OF BOMBAY)



(*a*) In 1922-23 the cost of the Collector of Bombay and his establishment and the contingent charges (except postage and telegrams) of all Collectors were transferred from "22, General Administration" to "5, Land Revenue." These amounted at the time to about Rs. 5 lakhs.

(*b*) From 1923-24 onwards a fixed amount of Rs. 18,78 lakhs has been debited each year to "5, Land Revenue" by transfer from "22, General Administration." This represents the portion debitable to "5, Land Revenue" on account of district administration.

(*c*) In 1923-24 the cost (about Rs. 9 lakhs) of "Village Police" was transferred from "26, Police" to "22, General Administration."

(*d*) In 1924-25—(i) The cost (averaging Rs. 24 lakhs) of the pay and allowances of district and village officers entered under the minor head "Land Records," and

(ii) the value (averaging Rs. 97 lakhs) of the assessments of service lands alienated to district and village officers

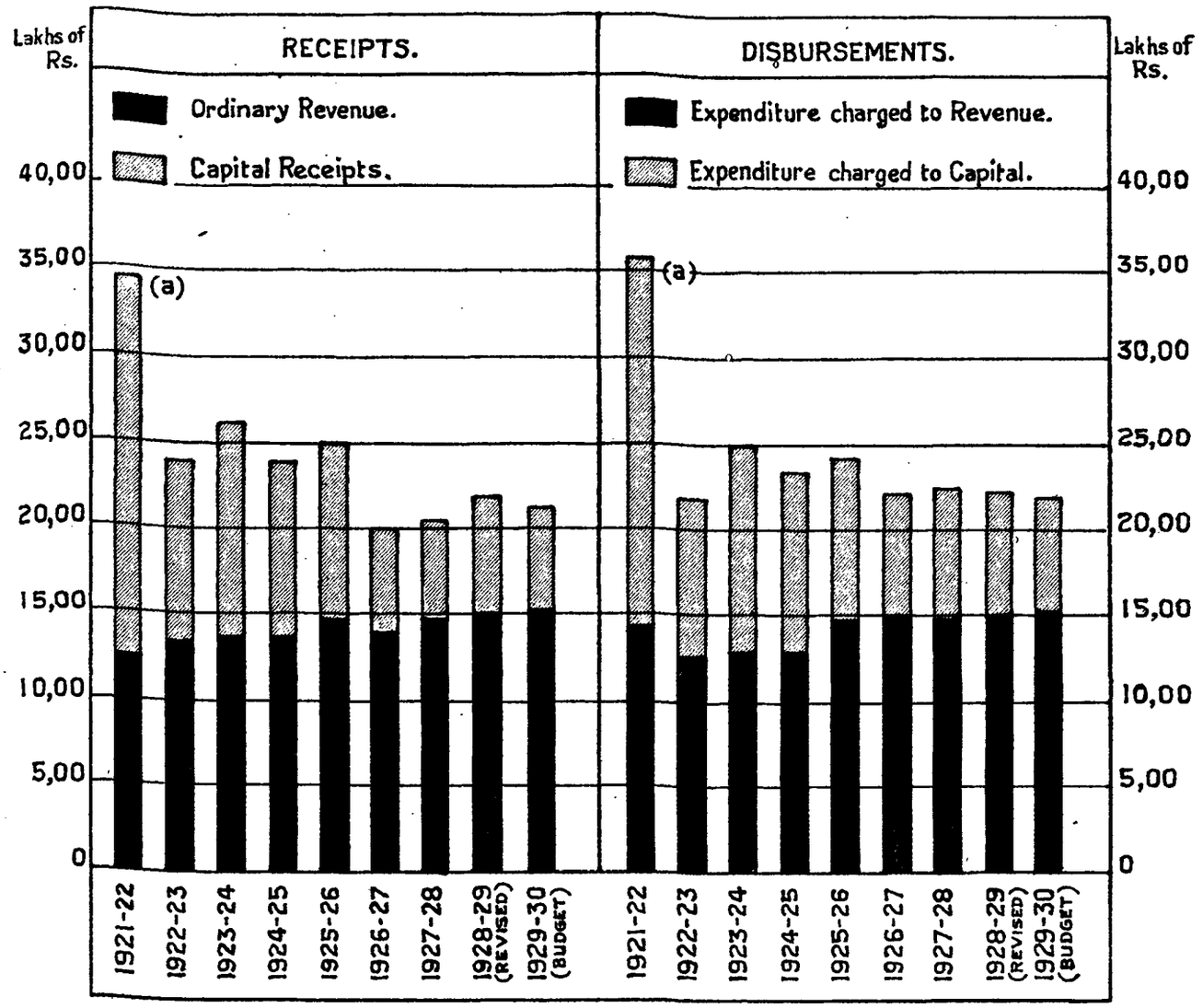
were transferred from "5, Land Revenue" to "22, General Administration."

Changes (*a*) to (*d*) were all changes in accounts classification made under instructions from the Auditor General.

(*e*) The decrease in the expenditure on civil works in 1922-23 as compared with that in 1921-22 was due partly to a restriction of building, owing to the financial stringency, and partly to the introduction of the policy of borrowing for civil works. The increase in 1926-27 as compared with 1925-26 was due to the borrowing for civil works being materially reduced by the introduction of the restriction that only works estimated to cost Rs. 5 lakhs or more should be financed from loan funds. In 1927-28 the expenditure on works was considerably reduced, but the figure of expenditure under "41, C. W." remained constant owing to the transfer to that head from "47, Miscellaneous" of the provision of Rs. 19 lakhs for grants to local bodies for communications.

IV

TOTAL RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF BOMBAY.



Year.	Ordinary.	Capital.	Year.	Charged to Revenue.	Charged to Capital.
	Lakhs of Rupees.			Lakhs of Rupees.	
1921-22	12,61	21,98	1921-22	14,29	21,19
1922-23	13,58	10,29	1922-23	12,55	9,12
1923-24	13,70	12,67	1923-24	12,83	12,06
1924-25	13,88	10,19	1924-25	12,83	10,32
1925-26	14,76	10,25	1925-26	14,66	9,69
1926-27	14,09	5,97	1926-27	15,01	7,15
1927-28	14,84	5,68	1927-28	14,68	7,78
1928-29 ... ... (Revised)	15,32	6,52	1928-29 ... ... (Revised)	15,10	7,23
1929-30 ... ... (Budget)	15,24	6,14	1929-30 ... ... (Budget)	15,23	6,41
* Receipts.			* Disbursements.		

(a) In the accounts of 1921-22 a book-entry of 12,06 lakhs was made both under receipts and disbursements on account of pre-reform debt of this province transferred from Government of India accounts.

* The contribution which was payable to the Government of India under D. R. 18 has been deducted from the receipts for the years concerned.

Note.—Development Department transactions are included under capital heads.

G.P. Z.C. 1929

STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, PROVINCIAL RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD

ACCOUNTS FOR THE FIVE YEARS ENDING 1927-28

AND

BUDGET AND REVISED ESTIMATES FOR 1928-29

No. of Account Head.	Heads of Revenue.	1923-24, Accounts.	1924-25, Accounts.	1925-26, Accounts.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Budget.	1928-29, Revised Estimates.
1	2	3	4	5	6	7	8	9
	Principal Heads of Revenue.							
II	Taxes on Income	...	...	...	...	...	...	...
V	Land Revenue	5,08,89	5,16,53	5,41,11	4,66,95	5,23,19	5,38,00	5,34,22
VI	Excise	4,34,59	4,42,98	4,15,33	4,09,39	3,96,20	3,91,18	3,88,00
VII	Stamps	1,79,89	1,78,06	1,76,34	1,67,57	1,75,40	1,70,10	1,74,00
VIII	Forest	71,50	73,08	75,28	76,56	72,94	73,94	73,00
IX	Registration	12,87	12,49	12,78	12,04	11,82	11,94	12,30
IX-A	Scheduled Taxes	9,40	9,03	15,30	19,55	21,20	21,37	20,04
	Total ...	12,17,14	12,32,17	12,36,14	11,52,06	12,00,75	12,06,53	12,01,56
	Irrigation, Navigation, Embankment and Drainage Works.							
XIII	Works for which capital accounts are kept.	53,34	52,63	41,35	48,27	42,09	54,12	51,24
XIV	Works for which no capital accounts are kept.	68	65	77	97	86	85	17,00
	Total ..	54,02	53,28	42,12	49,24	42,95	54,97	68,24
	Debt Service.							
XVI	Interest { Ordinary ...	19,68	15,97	1,17,22	1,18,97	1,07,55	1,02,62	1,04,52
	{ Development ...	83,24	1,16,70	48,58	49,16	50,72	48,04	48,15
	Total ...	1,02,92	1,32,67	1,65,80	1,68,13	1,58,27	1,50,66	1,52,67
	Civil Administration.							
XVII	Administration of Justice ...	14,82	15,14	16,46	17,89	14,76	17,58	16,30
XVIII	Jails and Convict Settlements ...	5,18	4,59	5,02	5,65	6,01	5,65	5,57
XIX	Police	5,90	5,00	7,85	7,77	7,28	10,92	11,60
XX	Ports and Pilotage	...	...	...	...	...	...	...
XXI	Education	10,04	11,21	10,52	10,85	11,07	13,20	11,56
XXII	Medical	6,48	6,25	6,55	5,46	5,86	12,92	12,93
XXIII	Public Health	8,35	5,65	6,15	6,35	6,43	14,44	13,27
XXIV	Agriculture	3,54	3,37	3,19	3,01	2,74	4,23	3,36
XXV	Industries	4	4	4	7	5	2	4
XXVI	Miscellaneous Departments ...	2,01	2,12	1,99	2,05	1,84	- 1,83	1,81
	Total ...	56,36	53,37	57,77	59,10	56,04	80,79	76,44
	Civil Works.							
XXX	Civil Works	17,99	15,42	16,13	16,38	17,05	17,72	18,05
XXXI	Bombay Development Scheme...	...	...	...	...	17,65	21,25	19,49
	Total ...	17,89	15,42	16,13	16,38	34,70	38,97	37,54
	Miscellaneous.							
XXXII	Transfers from Famine Relief Fund	...	...	...	...	9,75	21,23	20,47
XXXIII	Receipts in aid of Superannuation	15,81	18,04	17,74	19,84	14,67	13,14	15,00
XXXIV	Stationery and Printing ...	2,74	2,44	3,65	3,98	3,68	4,36	4,46
XXXV	Miscellaneous	14,30	7,27	9,28	10,72	5,72	3,00	3,26
	Total ...	32,85	27,75	30,67	34,54	33,82	41,73	43,19
	Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.							
XXXIX	Contribution to the Central Government by Provincial Government.	-56,00	-56,00	...	...	...	...	...
XXXIX-A	Miscellaneous Adjustments between the Central and Provincial Governments.	27,64	40,52	9,76	4,03	4	...	...
	Total ...	-28,36	-15,48	9,76	4,03	4	...	...
	Extraordinary Items.							
XL	Extraordinary Receipts ...	...	...	...	2,58	7,91	23	5
	Total Revenue ...	14,52,82	14,99,18	15,58,39	14,86,06	15,34,48	15,73,88	15,79,69

No. of Account Head.	Heads of Revenue.	1923-24, Accounts.	1924-25, Accounts.	1925-26, Accounts.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Budget.	1928-29, Revised Estimates.
1	2	3	4	5	6	7	8	9
	Capital Account not charged to Revenue.							
XLII	Bombay Development Scheme ...	28,44	24,26	28,00	25,46	8,70	8,78	7,98
	Total ...	28,44	24,26	28,00	25,46	8,70	8,78	7,98
	Debt Heads.							
	Deposits and Advances—							
	Famine Relief Fund ...	33,07	50,23	50,99	46,95	20,27	20,27	8,75
	Transfers from Famine Relief Fund	...	...	...	..	...	...	24,02
	Appropriation for Reduction or Avoidance of Debt. — Bombay Development.	11,04	11,72	12,77	13,31	13,07	13,25	13,77
	Appropriation for Reduction or Avoidance of Debt. — Other purposes.	...	2,20	8,06	5,98	5,35	6,53	6,99
	Miscellaneous Government Account.	4,63	...	...	...	...	...	51,05
	Suspense Account. — Ordinary ...	28,78	36,71	89,20	1,11,00	1,25,92	...	...
	Suspense Account. — Development.	...	34,67	42,83	...	...	...	...
	Deposits of Depreciation Fund of Government Presses.	...	...	...	62	79	71	1,43
	Loans and Advances by Provincial Government—							
	For Bombay Development ...	3,13	3,34	3,28	3,55	3,66	3,86	3,97
	For Development purposes to Local Bodies.			41,71	37,40	24,52	25,93	29,86
	For other purposes ...	59,65	33,79	41,72	41,95	24,71	34,36	39,33
	Advances from the Provincial Loans Fund—							
	For Bombay Development ...	8,68,50	5,00,00	1,85,00	80,00	15,25	75,21	75,21
	For Development purposes to Local Bodies.			1,60,00	70,00	40,00	...	...
	For other purposes ...	1,52,08	2,04,68	3,13,00	1,11,98	2,35,33	3,42,13	3,42,13
	Total, Debt Heads ...	11,55,88	8,77,34	9,48,56	5,22,74	5,08,87	5,22,25	5,96,51
	Total, Capital Receipts ...	11,84,32	9,01,60	9,76,56	5,48,20	5,17,57	5,31,03	6,04,49
	Total Receipts* ...	26,37,14	24,00,78	25,34,95	20,34,26	20,52,05	21,04,91	21,84,18
	Opening Balance. — Ordinary ...	4,02,05	5,44,79	6,35,37	6,63,54	4,59,50	2,62,94	3,18,18
	Opening Balance. — Development.	31,90	37,62	32,30	70,15	64,35	5,78	10,28
	Grand Total ...	30,71,09	29,83,19	32,03,12	27,67,95	25,75,90	23,73,63	25,12,64

* NOTE.—Excluding Development Department figures the distribution between Revenue and Capital Receipts is as follows :—

	1923-24, Accounts.	1924-25, Accounts.	1925-26, Accounts.	1926-27, Accounts.	1927-28, Accounts.	1928-29, Budget.	1928-29, Revised.
Ordinary Revenue ...	13,69,58	13,82,48	15,09,81†	14,36,90†	14,83,76†	15,25,84†	15,31,54†
Capital Receipts ...	2,73,21	3,27,61	7,04,68	4,25,88	4,76,89	4,29,93	5,03,56

† Inclusive of interest from 3 local bodies in Bombay on the loans sanctioned from the Government of India advances.

No. of Account Head.	Heads of Expenditure.	1923-24, Accounts.	1924-25, Accounts.	1925-26, Accounts.	1926-27, Accounts.
1	2	3	4	5	6
	Direct Demands on Revenue.				
5	Land Revenue (Reserved)	1,82,36	62,15	64,15	65,71
6	Excise (Transferred)	35,31	40,22	54,07	64,02
7	Stamps (Reserved)	3,87	88	1,39	1,75
8	Forest (Transferred)	43,55	42,99	40,92	41,40
8A	Forest Capital Outlay (Transferred)... ...	...	...	2,02	2,22
9	Registration (Transferred)	6,66	6,81	6,66	6,66
9A	Scheduled Taxes (Reserved)	18	18	18	19
	Total ...	2,71,93	1,53,23	1,69,39	1,81,95
	Reserved ...	1,86,41	63,21	65,72	67,65
	Transferred ...	85,52	90,02	1,03,67	1,14,30
	Irrigation Revenue Account.				
14	Interest on Works for which capital accounts are kept—Irrigation Works (Reserved).	49,22	57,20	62,43	54,08
15	Other Revenue Expenditure Financed from Ordinary Revenue (Reserved)—				
	A. Irrigation Works (P. W.)	20,76	33,82	30,63	23,68
	B. Navigation, Embankment and Drainage Works (P. W.).	17	35	57	41
	A. Irrigation Works (Civil)	16	19	64	22
15 (1)	Other Revenue Expenditure Financed from Famine Fund (Reserved).	...	...	...	7,11
	Total (Reserved) ...	70,31	91,56	94,27	85,50
	Irrigation Capital Account (charged to Revenue).				
16	Construction of Protective Irrigation Works (Reserved)—				
	A. Financed from Famine Relief Fund ...	30,00	...	...	10,00
	B. Financed from Ordinary Revenues ...	...	...	...	...
	Total (Reserved) ...	30,00	...	...	10,00
	Debt Services.				
19	Interest on Ordinary Debt (Reserved). Ordinary ...	14,77	9,91	1,19,16	*1,15,28
	Interest on Ordinary Debt (Reserved). Development ...	1,30,91	1,80,09	1,39,59	1,18,40
21	Reduction or Avoidance of Debt (Reserved). Ordinary ...	...	2,52	8,85	†11,66
	Reduction or Avoidance of Debt (Reserved). Development ...	9,39	9,39	9,39	4,47
	Total (Reserved) ...	1,55,07	2,01,91	2,76,99	2,49,81

* Including 15,03 for Development Department met from General Balances.
† ,, 4,92 ,, ,, ,,

1927-28, Accounts.	1928-29, Budget.			1928-29, Revised Estimates.			No. of Account Head.
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	
7	8	9	10	11	12	13	14
66,48	49,35	15,41	64,76	49,65	15,59	65,24	5
47,95	49,98	1,91	51,89	49,18	1,92	51,10	6
1,32	2,78	...	2,78	2,61	...	2,61	7
40,58	37,81	4,30	42,11	38,71	4,16	42,87	8
2,44	2,98	...	2,98	2,89	...	2,89	8A
6,53	6,93	...	6,93	6,88	...	6,88	9
20	21	...	21	20	...	20	9A
1,65,50	1,50,04	21,62	1,71,66	1,50,12	21,67	1,71,79	
68,00	52,34	15,41	67,75	52,46	15,59	68,05	
97,50	97,70	6,21	1,03,91	97,66	6,08	1,03,74	
54,75	...	56,66	56,66	...	55,83	55,83	14
29,34	28,70	2	28,72	26,67	2	26,69	15A
56	51	...	51	54	...	54	15B
24	30	...	30	24	...	24	15A
10,31	14,26	35	14,61	12,46	47	12,93	15(1)
95,20	43,77	57,03	1,00,80	39,91	56,32	96,23	
10,00	...	...	...	...	...	...	16A
...	...	10,00	10,00	...	10,00	10,00	16B
10,00	...	10,00	10,00	...	10,00	10,00	
(a) 1,18,82	...	1,21,33	(c) 1,21,33	...	1,21,09	(e) 1,21,09	19
91,82	20	86,12	86,32	20	84,84	85,04	
(b) 11,51	...	10,99	(d) 10,99	...	12,60	(f) 12,60	21
3,23	...	3,78	3,73	...	3,78	3,78	
2,25,38	20	2,22,22	2,22,42	20	2,22,31	2,22,51	

(a) Including 21,34 for Development Department met from General Balances.
(b) „ 6,16 „ „ „ „
(c) „ 23,04 „ „ to be „ „ „
(d) „ 4,46 „ „ „ „ „ „
(e) „ 23,04 „ „ „ „ „
(f) „ 5,61 „ „ „ „ „

No. of Account Head.	Heads of Expenditure.	1923-24, Accounts.	1924-25, Accounts.	1925-26, Accounts.	1926-27, Accounts.
1	2	3	4	5	6
	Civil Administration.				
22	General Administration (Reserved)	97,54	2,17,68	2,23,37	2,21,28
22	General Administration (Transferred) ...	1,29	1,55	1,57	1,63
24	Administration of Justice (Reserved) ...	68,87	71,87	72,74	74,05
25	Jails and Convict Settlements (Reserved) ...	24,74	25,96	25,28	24,74
26	Police (Reserved)	1,66,68	1,68,98	1,69,37	1,67,07
27	Ports and Pilotage (Reserved)	38	20	21	21
30	Scientific Departments (Transferred) ...	65	66	79	60
31	Education (Reserved)	6,84	6,69	6,84	6,76
31	Education (Transferred)...	1,83,41	1,77,35	1,88,98	1,92,88
32	Medical (Reserved)	9	7	5	6
32	Medical (Transferred)	43,10	43,78	47,15	49,85
33	Public Health (Transferred)	19,43	22,27	24,57	19,97
34	Agriculture (Transferred)	23,83	26,06	26,81	26,86
35	Industries (Transferred)	1,51	19	69	89
37	Miscellaneous Departments (Reserved) ...	4,48	4,66	4,27	4,13
37	Miscellaneous Departments (Transferred) ...	1,47	16	21	21
	Total ...	6,45,81	7,67,63	7,92,90	7,91,19
	Reserved ...	3,71,12	4,95,61	5,02,13	4,98,30
	Transferred ...	2,74,69	2,72,02	2,90,77	2,92,89
	Civil Works.				
41	Civil Works (Reserved)	4,31	3,85	5,11	5,01
41	Civil Works (Transferred)	93,61	88,02	86,77	1,17,08
42	Bombay Development Scheme (Reserved) ...	...	...	...	.....
	Total ...	97,92	91,87	91,88	1,22,09
	Reserved ...	4,31	3,85	5,11	5,01
	Transferred ...	93,61	88,02	86,77	1,17,08
	Miscellaneous.				
43	Famine (Reserved)—				
	A. Famine Relief	3,92	13,26	9,32	11,27
	B. Transfers to Famine Relief Fund ...	29,68	43,97	44,28	35,22
45	Superannuation Allowances and Pensions (Reserved).	57,81	50,86	56,25	55,74
46	Stationery and Printing Partly (Reserved) and Partly (Transferred). — Reserved ...	14,11	9,77	11,07	13,72
	— Transferred ...	1,66	1,65	1,78	1,76
47	Miscellaneous (Reserved)	7,37	6,60	13,43	10,49
47	Miscellaneous (Transferred)	15,27	15,97	22,48	22,33
	Total ...	1,29,82	1,42,08	1,58,61	1,50,53
	Reserved ...	1,12,89	1,24,46	1,34,35	1,26,44
	Transferred ...	16,93	17,62	24,26	24,09

1927-28, Accounts.	1928-29, Budget.			1928-29, Revised Estimates.			No. of Account Head.
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	
7	8	9	10	11	12	13	14
2,18,77	1,01,71	1,20,04	2,21,75	1,00,15	1,21,34	2,21,49	22
1,61	1,58	.....	1,58	1,58	.....	1,58	22
73,25	63,30	10,93	74,23	64,17	8,44	72,61	24
24,26	24,13	1,14	25,27	22,76	93	23,69	25
1,64,75	1,61,72	8,55	1,70,27	1,61,31	8,96	1,70,27	26
21	21	.....	21	21	.....	21	27
58	87	.....	87	84	.....	84	30
6,75	6,79	21	7,00	6,80	18	6,98	31
1,95,11	1,95,79	6,47	2,02,26	1,90,93	6,51	1,97,44	31
5	6	.....	6	6	.....	6	32
46,37	48,88	4,95	53,83	48,33	4,27	52,60	32
21,79	27,67	2,74	30,41	26,34	2,27	28,61	33
27,40	26,29	2,26	28,55	27,93	2,13	30,06	34
70	1,02	.....	1,02	83	1	84	35
4,06	4,21	36	4,57	3,90	36	4,26	37
20	19	5	24	17	4	21	37
7,85,86	6,64,42	1,57,70	8,22,12	6,56,31	1,55,44	8,11,75	
4,92,10	3,62,13	1,41,23	5,03,36	3,59 36	1,40,21	4,99,57	
2,93,76	3,02,29	16,47	3,18,76	2,96,95	15,23	3,12,18	
4,67	4,15	.....	4,15	4,15	.....	4,15	41
1,17,90	1,09,78	11,04	1,20,82	1,09,44	11,09	1,20,53	41
24,79	3,78	22,45	26,23	4,48	25,19	29,67	42
1,47,36	1,17,71	33,49	1,51,20	1,18,07	36,28	1,54,35	
29,47	7,93	22,45	30,38	8,63	25,19	33,82	
1,17,89	1,09,78	11,04	1,20,82	1,09,44	11,09	1,20,53	
15,14	6,27	35	6,62	1,88	.....	1,88	43-A
7,90	.....	.....	.....	.....	.....	.....	43-B
51,88	50,48	1,51	51,99	53,01	1,58	54,59	45
12,20	15,56	.....	15,56	15,78	.....	15,78	46
1,66	1,70	.....	1,70	1,70	.....	1,70	46
4,16	11,72	.....	11,72	10,62	6	10,68	47
3,69	9,04	2	9,06	6,57	2	6,59	47
96,63	94,77	1,88	96,65	89,56	1,66	91,22	
91,28	84,03	1,86	85,89	81,29	1,64	82,93	
5,35	10,74	2	10,76	8,27	2	8,29	

No. of Account Head.	Heads of Expenditure.	1923-24, Accounts.	1924-25, Accounts.	1925-26, Accounts.	1926-27, Accounts.
1	2	3	4	5	6
	Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.				
51	Contributions to the Central Government by Provincial Governments (Reserved).	...	...	34,00	28,00
51A	Miscellaneous adjustments between the Central and Provincial Governments (Transferred).	...	...	21	.....
	Total ...	...	...	34,21	28,00
	Reserved ...	...	...	34,00	28,00
	Transferred ...	...	...	21	.....
	Extraordinary Items.				
52	Extraordinary Payments (Reserved) ...	...	..	...	.....
	Total (Reserved) ...	...	...	...	.....
	Expenditure in England.				
	Secretary of State (Reserved)	75	22	93	1,90
	Secretary of State (Transferred)	1	17	12	11
	High Commissioner (Reserved)	14,93	15,32	19,64	20,11
	High Commissioner (Transferred)	6,89	8,58	10,79	10,49
	Total ...	22,58	24,29	31,48	32,61
	Reserved ...	15,68	15,54	20,57	22,01
	Transferred ...	6,90	8,75	10,91	10,60
	Total Expenditure charged to Revenue ...	14,23,44	14,72,57	16,49,73	16,51,68
	Reserved ...	9,45,79	9,96,14	11,33,14	10,92,72
	Transferred ...	4,77,65	4,76,43	5,16,59	5,58,96
	Capital Account not charged to Revenue.				
52A	Forest Capital Outlay (Transferred)... ...	3,69	1,03	39	.....
55	Construction of Irrigation Works (Reserved) ...	69,96	1,55,85	2,45,74	2,07,19
56A	Capital outlay on improvement on Public Health (Reserved).	...	3	10,00	.....
56A	Capital outlay on improvement on Public Health (Transferred).	78	21	2,22	8,36
56B	Capital Outlay (Transferred)	95	...	...	.....
59	Bombay Development Scheme (Reserved) ...	2,47,70	1,57,91	76,72	44,98
60	Civil Works not charged to Revenue (Transferred).	65,70	85,22	78,40	86,60
60A	Other Provincial Works not charged to Revenue (Reserved).	....	...	...	9,74
60A	Other Provincial Works not charged to Revenue (Transferred).	2,20	60	25	.....
60B	Payment of Commuted value of Pensions (Reserved).	...	...	...	3,84
	Total ...	3,90,98	4,00,85	4,13,72	3,10,71
	Reserved ...	3,17,66	3,13,79	3,32,46	2,65,75
	Transferred ...	73,32	87,06	81,26	44,96

1927-28, Accounts.	1928-29, Budget.			1928-29, Revised Estimates.			No. of Account Head.
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	
7	8	9	10	11	12	13	14
...	.....	.....	.....	.....	.....	.....	51
...	.....	...	.....	.....	.....	.....	51-A
...	.....	.....	.....	.....	.....	.....	
...	.....	.....	.....				
...	.....	.....	.....				
...	.....	.....	.....	.....	.....	.....	52
...	.....	.....	.....	.....	.....	.....	
1,65	21	1,35	1,56	21	5,66	5,87	...
6	6	.....	6	.....	5	5	...
24,89	3,63	22,23	25,86	3,37	22,14	25,51	...
10,73	1,67	8,56	10,23	1,55	7,98	9,53	...
37,33	5,57	32,14	37,71	5,13	35,83	40,96	
26,54	3,84	23,58	27,42	3,58	27,80	31,38	
10,79	1,73	8,56	10,29	1,55	8,03	9,58	
15,63,26	10,76,48	5,36,08	16,12,56	10,59,30	5,39,51	15,98,81	
10,37,97	5,54,24	4,93,78	10,48,02	5,45,48	4,99,06	10,44,49	
5,25,29	5,22,24	42,30	5,64,54	5,13,87	40,45	5,54,32	
...	.....	.....	.....	.....	.....	.....	52-A
2,57,61	2,18,19	42,89	2,61,08	2,48,77	44,20	2,92,97	55
...	...	.....	.....	.....	.....	.....	56-A
5,71	7,71	.....	7,71	6,46	.....	6,46	56-A
...	.....	.....	.....	.....	.....	.....	56-B
8,88	(a) 46,05	(a) 99	-1,61,72	(c) 42,52	(c) 99	38,78	59
30,90	54,45	.....	54,45	45,85	.....	45,85	60
42	4,12	.....	4,12	4	.....	4	60-A
...	.....	.....	.....	.....	.....	.....	60-A
2,91	4,79	1,28	6,07	8,10	—15	7,95	60-B
3,06,43	3,35,31	45,16	1,71,71	3,51,74	45,04	3,92,05	
2,69,82	2,73,15	45,16	(b) 1,09,55	2,99,43	45,04	(b) 3,39,74	
36,61	62,16	.....	62,16	52,31	.....	52,31	

(a) Distribution of the gross estimate has been given.
(b) The total includes the *net* estimate under "59, Bombay Development Scheme."
(c) Distribution of the gross estimate of 43,51 has been given.

No. of Account Head.	Heads of Expenditure.	1923-24, Accounts.	1924-25, Accounts.	1925-26, Accounts.	1926-27, Accounts.
1	2	4	5	6	7
	Debt, Deposits and Advances.				
	Reserved.				
	Famine Relief Fund	...	...	.....	.....
	Transfers from Famine Relief Fund ...	...	...	.....	.....
	Suspense Account { Development ...	...	34,69	42,81	7
	Suspense Account { Ordinary	23,75	35,27	89,24	1,10,77
	Appropriation for Reduction or Avoidance of Debt { Development ...	18	5	7	6
	Appropriation for Reduction or Avoidance of Debt { Ordinary ...	...	...	.....	.....
	Sinking Fund Investment Account { Development ...	10,82	11,38	11,91	7,45
	Sinking Fund Investment Account { Ordinary ...	...	...	.....	.....
	Deposits of Depreciation Fund of Government Presses.	...	...	.....	21
	Loans and Advances by Provincial Government—				
	For Bombay Development	5,89,00	3,01,83	{ 2,12	1,85
	For Development purposes to Local Bodies ...			{ 1,60,00	70,00
	For other purposes	20,88	28,70	25,30	20,82
	Advances from Provincial Loans Fund—				
	For Bombay Development	63	67	{	.....
	For Development purposes to Local Bodies ...			{ 41,71	37,40
	For other purposes	29,00	29,00	32,82	33,08
	Total, Debt Heads (Reserved) ...	6,74,26	4,41,59	4,05,98	2,81,71
	Total, Capital Account not charged to Revenue.	10,65,24	8,42,44	8,19,70	5,92,42
	Reserved ...	9,91,92	7,55,38	7,38,44	5,47,46
	Transferred ...	73,32	87,06	81,26	44,96
	TOTAL, Disbursements ¶ ...	24,88,68	23,15,01	24,69,43	22,44,10
	Reserved ...	19,37,71	17,51,52	18,71,58	16,40,18
	Transferred ...	5,50,97	5,63,49	5,97,85	6,03,92
	Closing Balance ... { Ordinary ...	5,44,79†	6,35,88‡	6,63,54 §	* 4,59,50
	Closing Balance ... { Development ...	37,62	32,30	70,15	64,35
	Grand Total ...	30,71,09	29,83,19	32,03,12	27,67,95

* Includes Balance of Famine Relief Fund 2,42,27.
† " " " 94,10.
‡ " " " 1,44,33.
§ " " " 1,95,32.

¶ NOTE.—Excluding Development Department figures the distribution between Revenue and Capital Expenditure is as follows :—

—	1923-24, Accounts	1924-25, Accounts	1925-26, Accounts	1926-27, Accounts	1927-28, Accounts	1928-29, Budget	1928-29, Revised
Charged to Revenue { Reserved ...	8,05,49	8,06,66	**9,84,16	**9,69,85	**9,42,92	**9,57,92	**9,55,67
Charged to Revenue { Transferred .	4,77,65	4,76,43	5,16,59	5,58,96	5,25,29	5,64,54	5,54,32
Total ...	12,83,14	12,83,09	15,00,75	15,28,81	14,68,21	15,22,46	15,09,99
Charged to Capital { Reserved ...	1,43,59	2,48,85	6,04,81	4,93,05	5,97,15	4,21,95	5,25,07
Charged to Capital { Transferred .	73,32	87,06	81,26	44,96	36,61	62,16	52,31
Total ...	2,16,91	3,35,91	6,86,07	5,38,01	6,33,76	4,84,11	5,77,38

** Inclusive of interest payable on loans to 8 local bodies in Bombay sanctioned from the Government of India advances.

1927-28, Accounts.	1928-29, Budget.			1928-29, Revised Estimates.			No. of Account Head.
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	
7	8	9	10	11	12	13	14
60,80	18,62	21,23	39,85	.....	44,49	44,49	.....
...	.....	.....	.....	.....	.....	.....	.....
-6	.....	.....	.....	.....	.....	.....	.....
1,26,00	.....	.....	.....	.....	.....	.....	.....
20	.....	12	12	.....	12	12	.....
...	.....	.....	.....	.....	.....	.....	.....
17,91	.....	13,25	13,25	.....	13,77	13,77	.....
...	.....	.....	.....	.....	.....	.....	.....
57	.....	39	39	.....	52	52	.....
2,75	3,50	.....	3,50	4,28	.....	4,28	.....
40,00	.....	.....	.....	.....	.....	.....	.....
50,00	48,92	.....	48,92	1,13,12	.....	1,13,12	.....
20,74	.....	2,05,22	2,05,22	.....	.....	.....	.....
	.....	25,93	25,93	.....	29,86	29,86	.....
58,84	.....	35,59	35,59	.....	36,12	36,12	.....
3,77,75	71,04	3,01,73	3,72,77	1,17,40	1,24,88	2,42,28	.....
6,84,18	4,06,35	3,46,89	5,44,48	4,69,14	1,69,92	6,34,33	.....
6,47,57	3,44,19	3,46,89	4,82,32	4,16,83	1,69,92	5,82,02	.....
36,61	62,16	.....	62,16	52,31	.....	52,31	.....
22,47,44	14,82,53	8,82,97	21,57,04	15,28,44	7,09,43	22,33,14	.....
...	8,98,43	8,40,67	15,30,34	9,62,26	6,68,98	16,26,51	.....
...	5,84,40	42,30	6,26,70	5,66,18	40,45	6,06,63	.....
(a)3,18,18	.....	.....	(b) 2,12,14	.....	.....	(c) 2,65,91	.....
10,28	.....	.....	4,45	.....	.....	13,59	.....
25,75,90	.....	.....	23,73,63	.....	.....	25,12,64	.....

(a) Includes Balance of Famine Relief Fund 2,01,74.
(b) ,, ,, ,, 1,59,02.
(c) ,, ,, ,, 1,66,00

STATEMENT B

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, ESTIMATES OF PROVINCIAL RECEIPTS AND EXPENDITURE FOR 1929-30

	Heads of Revenue.			Budget, 1929-30.
	Principal Heads of Revenue.			
II.	Taxes on Income			.....
V.	Land Revenue			5,12,00
VI.	Excise			3,89,00
VII.	Stamps			1,76,73
VIII.	Forest			72,95
IX.	Registration			12,30
IX-A.	Scheduled Taxes			20,68
		Total ...		11,83,66
	Irrigation, Navigation, Embankment and Drainage Works.			
XIII.	Irrigation, Navigation, Embankment and Drainage Works for which capital Accounts are kept—			
	Direct Receipts	39,83		
	Portion of Land Revenue due to Irrigation ...	73,20		
		1,13,03		
	Deduct—			
	(1) Working Expenses	55,19		
	(2) Collection charges in Civil Department in respect of Direct Receipts.	1,13		
	(3) Collection charges in Civil Department in respect of the portion of Land Revenue due to Irrigation	3,49		
		59,81		
		Net receipts ...		53,22
XIV.	Irrigation, Navigation, Embankment and Drainage Works for which no capital Accounts are kept			17,00
		Total ...		70,22
	Debt Service.			
XVI.	Interest ... Ordinary			98,55
	Interest ... Development			47,90
		Total ...		1,46,45
	Civil Administration.			
XVII.	Administration of Justice			16,82
XVIII.	Jails and Convict Settlements			5,60
XIX.	Police			11,17
XX.	Ports and Pilotage			.....
XXI.	Education			13,67
XXII.	Medical			12,75
XXIII.	Public Health			13,90
XXIV.	Agriculture			3,41
XXV.	Industries			3
XXVI.	Miscellaneous Departments...			1,87
		Total ...		79,22

Heads of Revenue.	Budget, 1929-30.	
Civil Works.		
XXX. Civil Works	18,05	
XXXI. Bombay Development Scheme	21,69	
Total ...	39,74	
Miscellaneous.		
XXXII. Transfers from Famine Insurance Fund	30,49	
XXXIII. Receipts in aid of Superannuation	14,75	
XXXIV. Stationery and Printing	4,16	
XXXV. Miscellaneous	3,04	
Total ...	52,44	
Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.		
XXXIX—A Miscellaneous Adjustments between the Central and Provincial Governments ...	.....	
Total ...	... ...	
Extraordinary Items.		
XL. Extraordinary Receipts	10	
Total, Revenue ...	15,71,83	Ord. 15,23,93 Dev. 47,90
Deficit	28,30	Ord. 69 Surplus Dev. 28,99 Deficit
Grand Total ...	16,00,13	

Number of Account Head.	Heads of Expenditure.	Budget, 1929-30.			Division of total into	
		India.	England.	Total.	Voted.	Non-voted.
	Direct Demands on Revenue.					
5	Land Revenue (Reserved)	65,56	33	65,89	50,98	14,91
6	Excise (Transferred)	44,17	.....	44,17	42,26	1,91
7	Stamps (Reserved)	2,73	.....	2,73	2,73	.....
8	Forest (Transferred)	43,15	.....	43,15	38,86	4,29
8-A	Forest Capital outlay (Transferred)	2,72	.....	2,72	2,72	.....
9	Registration (Transferred)	6,78	11	6,89	6,89	.....
9-A	Scheduled Taxes (Reserved)	20	.....	20	20	.....
	Total ...	1,65,31	44	1,65,75	1,44,64	21,11
	Reserved ...	68,49	33	68,82	53,91	14,91
	Transferred ...	96,82	11	96,93	90,73	6,20
	Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.					
14	Interest on Works for which Capital Accounts are kept (Reserved)	57,11	.....	57,11	...	57,11
15	Other Revenue Expenditure financed from Ordinary Revenue (Reserved)—					
	A.—Irrigation Works (P.W.)	19,01	.....	19,01	19,01	.....
	B.—Navigation, Embankment and Drainage Works (P.W.)	48	.....	48	48	.....
	A.—Irrigation Works (Civil)	33	.....	33	24	9
15	(1) Other Revenue Expenditure financed from Famine Fund (Reserved)	13,15	.....	13,15	12,56	59
	Total (Reserved) ...	90,08	.....	90,08	32,29	57,79
	Capital Account of Irrigation, Navigation, Embankment and Drainage Works (Charged to Revenue).					
16	Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)—					
	A.—Financed from Famine Relief Fund	11,79	.....	11,79	...	11,79
	B.—Financed from Ordinary Revenues	10,00	.....	10,00	...	10,00
	Total (Reserved) ...	21,79	.....	21,79	...	21,79
	Debt Services.					
19	Interest on Ordinary Debt (Reserved) — Ordinary	86,92	.....	86,92	...	86,92
	Interest on Ordinary Debt (Reserved) — Development	1,00,06	.....	1,00,06*	20	99,86
20	Interest on Other Obligations	96	.....	96	...	96
21	Reduction or Avoidance of Debt (Reserved) — Ordinary	8,51	.....	8,51	...	8,51
	Reduction or Avoidance of Debt (Reserved) — Development	9,39	.....	9,39†	...	9,39
	Total (Reserved) ...	2,05,84	.....	2,05,84	20	2,05,64
	Civil Administration.					
22	General Administration (Reserved)	2,22,43	.....	2,22,43	1,01,56	1,20,87
22	General Administration (Transferred)	1,60	.....	1,60	1,60	.....
24	Administration of Justice (Reserved)	72,66	.....	72,66	62,92	9,74
25	Jails and Convict Settlements (Reserved)	24,42	8	24,50	23,36	1,14
26	Police (Reserved)	1,75,28	1	1,75,29	1,66,72	8,57
27	Ports and Pilotage (Reserved)	23	.....	23	23	.....
30	Scientific Departments (Transferred)	90	.....	90	90	.....
31	Education (Reserved)	7,00	.....	7,00	6,79	21
31	Education (Transferred)	2,02,19	.....	2,02,19	1,95,28	6,91
32	Medical (Reserved)	6	.....	6	6	.....
32	Medical (Transferred)	53,61	21	53,82	49,48	4,34
33	Public Health (Transferred)	33,61	15	33,76	31,24	2,52

* Out of this amount 26,84 to be met from General Balances.

† Out of this amount 5,72 to be met from General Balances.

Number of Account Head.	Heads of Expenditure.	India.	England.	Budget 1929-30 Total.	Division of Total into Voted.	Non-voted.
	Civil Administration—contd.					
34	Agriculture (Transferred)	30,55	.....	30,55	28,29	2,26
35	Industries (Transferred)	1,48	... ..	1,48	1,47	1
37	Miscellaneous Departments (Reserved)	3,82	.....	3,82	3,46	36
37	Miscellaneous Departments (Transferred)	22	.....	22	17	5
	Total ...	8,30,06	45	8,30,51	6,73,53	1,56,98
	Reserved ..	5,05,90	9	5,05,99	3,65,10	1,40,89
	Transferred ..	3,24,16	36	3,24,52	3,08,43	16,09
	Civil Works.					
41	Civil Works (Reserved)	4,03	.. ...	4,03	4,03	.....
41	Civil Works (Transferred)	1,26,60	54	1,27,14	1,15,92	11,22
42	Bombay Development Scheme (Reserved)	29,56	.....	29,56	4,37	25,19
	Total ...	1,60,19	54	1,60,73	1,24,32	36,41
	Reserved ...	33,59	.....	33,59	8,40	25,19
	Transferred ...	1,26,60	54	1,27,14	1,15,92	11,22
	Miscellaneous.					
43	Famine (Reserved)—					
	A.—Famine Relief	.....	.....	.....	...	.....
	B.—Transfers to Famine Relief Fund	.....	.....	.....	...	.....
45	Superannuation Allowances and Pensions (Reserved) ...	56,31	.....	56,31	54,28	2,03
46	Stationery and Printing (Partly Reserved and Partly Transferred) ... ... Reserved ...	13,21	2,31	15,52	15,52	.....
	Transferred ...	1,70	.....	1,70	1,70	.....
47	Miscellaneous (Reserved)	6,63	.....	6,63*	6,63	.....
47	Miscellaneous (Transferred)	6,72	.....	6,72†	6,72	.....
	Total ...	84,57	2,31	86,68	84,85	2,03
	Reserved ...	76,15	2,31	78,46	76,43	2,03
	Transferred ...	8,42	.....	8,42	8,42	.....
	Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.					
51	Contributions and Assignments to the Central Government by the Provincial Government (Reserved)	.....	.....	.....	...	.....
51-A	Miscellaneous Adjustments between the Central and Provincial Governments	.....	.....	.....	..	.....
	Total ...	.....	.....	.....	..	.....
	Reserved ...	.....	.....	.....	...	.....
	Transferred ...	.....	.....	.....	...	.....
	Extraordinary Items.					
52	Extraordinary Payments (Reserved)	.....	.....	.....	...	.....
	Expenditure in England.					
	Secretary of State (Reserved)	.....	2,17	2,17	13	2,04
	Secretary of State (Transferred)	.....	... ..	.....	...	.. ...
	High Commissioner (Reserved)	.....	25,78	25,78	3,97	21,81
	High Commissioner (Transferred)	.....	10,60	10,60	1,31	9,29
	Total ...	.....	38,55	38,55	5,41	33,14
	Reserved ..	... ..	27,95	27,95	4,10	23,85
	Transferred ...	.....	10,60	10,60	1,31	9,29
	Total Expenditure charged to Revenue ...	15,57,84	42,29	16,00,13‡	10,65,24	5,34,89
	Reserved ..	—10,01,84	30,68	10,32,52	5,40,43	4,92,09
	Transferred ...	5,56,00	11,61	5,67,61	5,24,81	42,80
	Surplus ...	.....	.....	.....	...	.....
	Grand Total ...	... ..	....	16,00,13	...	.....

* Includes 3,50 for Reserve with Finance Department for unforeseen expenditure under various heads.

† „ 3,50 „ „ „ „

‡ { Ordinary ... 15,23,24 which includes 32,56 to be met from general balances for interest and sinking fund charges of Development Department.
Development ... 76,89
16,00,13

Statement of Receipts and Disbursements

RECEIPTS.	Budget, 1929-30.
ORDINARY.	
Total Revenue	15,23,93
Debt, Deposits and Advances.	
Appropriation for Reduction or Avoidance of Debt...	8,51
Deposits of Depreciation Fund of Government Presses	71
Famine Relief Fund	9,42
Transfers from Famine Relief Fund	...
Loans and Advances by Provincial Government ... Recoveries of loans— For Development purposes to local bodies	32 40
Loans and Advances by Provincial Government ... Recoveries of loans— For other purposes	54,76
Advances from Provincial Loans Fund ... For Development purposes to local bodies	.....
Advances from Provincial Loans Fund ... For other purposes	4,17,45*
Total, Debt, Deposits, etc. ...	5,23,25
Total, Receipts ...	20,47,18
Opening Balance ...	2,65,91*
Grand Total ...	23,13,09
DEVELOPMENT DEPARTMENT.	
Total Revenue	47,90
Capital not charged to Revenue.	
XLII—Bombay Development Scheme	8,12
Debt, Deposits and Advances.	
Appropriation for Reduction or Avoidance of Debt	14,63
Loans and Advances by Provincial Government	4,32
Advances from Provincial Loans Fund	16,00
Total Debt, Deposits, etc. ...	34,94
Total, Receipts ...	90,96
Opening Balance ...	13,59
Grand Total ...	1,04,55

* Includes 1,66,00 on account of balance of the Famine Relief Fund.

DISBURSEMENTS.	Budget, 1929-30.
ORDINARY.	
Total Expenditure	15,23,24 (*a*)
Capital Account not charged to Revenue.	
52-A. Forest Capital Outlay (Transferred)	.....
55. Construction of Irrigation Works (Reserved)	3,41,44 (*b*) & (*c*)
56-A. Capital Outlay on improvements on Public Health (Transferred)	6,70
60. Capital Outlay for Civil Works (P. W.)—(Transferred)	42,07 (*d*)
60-A. Other Provincial Works not charged to Revenue (Reserved)	6,55
60-B. Payment of Commuted Value of Pensions (Reserved)	8,03
Total, Capital not charged to Revenue ...	4,04,79
Debt, Deposits and Advances.	
Famine Relief Fund	30,49
Transfers from Famine Relief Fund	2,00
Deposits of Depreciation Fund of Government Presses	57
Loans and Advances by Provincial Government ... For Development purposes to local bodies	.....
Loans and Advances by Provincial Government ... For other purposes	28,21
Repayment of loans.	
Advances from Provincial Loans Fund ... For Development purposes to local bodies	32,40
Advances from Provincial Loans Fund ... For other purposes	38,01
Total, Debt, Deposits, etc. ...	1,31,68
Total Disbursements ...	20,59,71
Closing Balance ...	2,53,38 (*e*)
Grand Total ...	23,13,09
DEVELOPMENT DEPARTMENT.	
Total Expenditure	76,99 (*f*)
Capital Account not charged to Revenue.	
59. Bombay Development Scheme	-1,97,10
Debt, Deposits and Advances.	
Appropriation for Reduction or Avoidance of Debt	12
Sinking Fund Investment Account	14,62
Loans and Advances by Provincial Government	4,30
Advances from Provincial Loans Fund	2,05,22
Total, Debt, Deposits, etc. ...	2,24,26
Total Disbursements ...	1,04,05
Closing Balance ...	50
Grand Total ...	1,04,55

(*a*) Including 32,56 to be met from general balances for interest and sinking fund charges of Development Department.

(*b*) Includes 16,60 on account of expenditure in England.

(*c*) Out of this 30 are to be met from the Provincial Balances and the remainder from loan funds.

(*d*) Out of this 8,39 are to be met from the Provincial Balances and the remainder from loan funds.

(*e*) Includes 1,44,98 on account of balance of Famine Relief Fund.

(*f*) Excluding 32,56 to be met from general balances for interest and sinking fund charges.

STATEMENT C.

Statement showing separately the Ordinary and Development Department figures for 1929-30.

	Heads of Revenue.	Budget, 1929-30.
II.	Taxes on Income	.....
V.	Land Revenue	5,12,00
VI.	Excise	3,89,00
VII.	Stamps	1,76,73
VIII.	Forest	72,95
IX.	Registration	12,30
IX-A.	Scheduled Taxes	20,68
XIII.	Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept	53,22 (a)
XIV.	Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept	17,00
XVI.	Interest	98,55
XVII.	Administration of Justice	16,82
XVIII.	Jails and Convict Settlements	6,60
XIX.	Police	11,17
XX.	Ports and Pilotage	.....
XXI.	Education	13,67
XXII.	Medical	12,75
XXIII.	Public Health	13,90
XXIV.	Agriculture	3,41
XXV.	Industries	3
XXVI.	Miscellaneous Departments	1,87
XXX.	Civil Works	18,05
XXXI.	Bombay Development Scheme	21,69
XXXII.	Transfers from Famine Relief Fund	30,49
XXXIII.	Receipts in aid of Superannuation	14,75
XXXIV.	Stationery and Printing	4,16
XXXV.	Miscellaneous	3,04
XXXIX-A.	Miscellaneous Adjustments between the Central and Provincial Governments	.....
XL.	Extraordinary Receipts	10
	Appropriation for Reduction or Avoidance of Debt ...	8,51
	Famine Relief Fund	9,42
	Deposits of Depreciation Fund of Government Presses ...	71
	Loans and Advances by Provincial Government. — Recoveries of loans— For Development purposes to local bodies ...	32,40
	Loans and Advances by Provincial Government. — Recoveries of loans— For other purposes ...	54,76
	Advances from Provincial Loans Fund. For Development purposes to local bodies ...	.....
	Advances from Provincial Loans Fund. For other purposes ...	4,17,45
	Total Receipts ...	20,47,18
	Opening Balance ...	2,65,91
	Total ...	23,13,09

Development Department.

XVI.	Interest	47,90
XLII.	Bombay Development Scheme	8,12
	Appropriation for Reduction or Avoidance of Debt ...	14,62
	Loans and Advances by Provincial Government	4,32
	Advances from Provincial Loans Fund	16,00
	Total Receipts ...	90,96
	Opening Balance ...	13,59
	Total ...	1,04,55

(a) After deducting 55,19 for working expenses.

Heads of Expenditure.	Budget, 1929-30.
5. Land Revenue (Reserved)	65,89
	1,92
6. Excise (Transferred)	44,17
	1,41
7. Stamps (Reserved)	2,73
8. Forest (Transferred)...	43,15
	14 (a)
8-A. Forest Capital Outlay (Transferred)	2,72
9. Registration (Transferred)	6,89
9-A. Scheduled Taxes (Reserved)	20
14. Interest on Works for which Capital Accounts are kept (Reserved).	57,11
	1,79
15. Other Revenue Expenditure financed from Ordinary Revenue (Reserved)—	
A.—Irrigation Works (P. W.)	19,01
B.—Navigation, Embankment and Drainage Works (P. W.) ...	48
A.—Irrigation Works (Civil)	33
15. (1) Other Revenue Expenditure financed from Famine Insurance Grants (Reserved)	13,15
16. Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)—	
A.—Financed from Famine Insurance Grants	11,79
B.—Financed from Ordinary Revenues	10,00
19. Interest on Ordinary Debt (Reserved)	1,13,76 (b)
	*—21,83**
21. Reduction or Avoidance of Debt (Reserved)	14,23 (c)
	*—8,34**
22. General Administration (Reserved)	2,22,43
	2,22
22. General Administration (Transferred)	1,60
24. Administration of Justice (Reserved)	72,66
	4,38
25. Jails and Convict Settlements (Reserved)	24,50
	3,73
26. Police (Reserved)	1,75,29
	3,79
27. Ports and Pilotage (Reserved)	23
30. Scientific Departments (Transferred)	90
	9
31. Education (Reserved)	700
31. Education (Transferred)	2,02,19
	39
32. Medical (Reserved)	6
32. Medical (Transferred)	53,82
	2,24
33. Public Health (Transferred)	33,76
	1,55
34. Agriculture (Transferred)	30,55
	7
35. Industries (Transferred)	1,48
37. Miscellaneous Departments (Reserved)	3,82
37. Miscellaneous Departments (Transferred)	22
41. Civil Works (Reserved)	4,03
41. Civil Works (Transferred)	1,27,14
	5,84
42. Bombay Development Scheme (Reserved)	29,56

(a) Besides this amount, a sum of 43 for interest on Forest Capital Outlay is included in the ordinary provision under 8, Forest.

(b) Including 26,84 for Development Department to be met from general balances.

(c) ,, 5,72 ,, ,, ,, ,,

Note.—Figures in italics show Interest and Sinking Fund charges in repayment of principal.

* These amounts have been distributed among other heads.

Heads of Expenditure.		Budget, 1929-30.
43. Famine (Reserved).	A.—Famine Relief	.....
	B.—Transfers to Famine Relief Fund ...	.....
45. Superannuation Allowances and Pensions (Reserved)		56,31
46. Stationery and Printing (Partly Reserved & Partly Transferred) ...		17,22
		61
47. Miscellaneous (Reserved)		6,63
47. Miscellaneous (Transferred)		6,72
51. Contributions and Assignments to the Central Government by the Provincial Government (Reserved)		.....
51-A. Miscellaneous Adjustments between Central and Provincial Governments (Transferred)		.....
52. Extraordinary Payments		.....
Expenditure in England	Secretary of State (Reserved) ...	2,17
	Secretary of State (Transferred) ...	.....
	High Commissioner (Reserved) ...	25,78
	High Commissioner (Transferred) ...	10,60
52-A. Forest Capital Outlay (Transferred)		.....
55. Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)		3,41,44 (*c*)
56-A. Capital Outlay on Improvements on Public Health (Transferred)...		6,70
60. Capital Outlay for Civil Works (P. W.) (Transferred)		42,07
60-A. Other Provincial Works not charged to Revenue (Reserved). ...		6,55
60-B. Payment of Commuted Value of Pensions		8,03
Deposits of Depreciation Fund of Government Presses ...		57
Famine Relief Fund		30,49
Transfers from Famine Relief Fund		2,00
Loans and Advances by Provincial Government.	For Development purposes to local bodies ...	.....
	For other purposes ...	28,21
	Repayment of loans—	
Advances from Provincial Loans Fund.	For Development purposes to local bodies ...	32,40
	For other purposes ...	38,01
	Total Disbursements ...	20,59,71
	Closing Balance ...	2,53,38
	Total ...	23,13,09

Development Department.

19. Interest on Development Loan	73,22 (*d*)
21. Reduction or Avoidance of Debt	3,67 (*e*)
59. Bombay Development Scheme	—1,97,10
Appropriation for Reduction or Avoidance of Debt	12
Sinking Fund Investment Account	14,62
Loans and Advances by Provincial Government	4,30
Advances from Provincial Loans Fund	2,05,22
Total Disbursements ...	1,04,05
Closing Balance ...	50
Total ...	1,04,55

(*a*) Includes 3,50 for Reserve with Finance Department for unforeseen expenditure under various heads.

(*b*) „ 3,50 „ „ „ „ „ „ „ „

(*c*) Includes 39,54 on account of interest on Lloyd Barrage Capital to be borrowed from the Government of India and 30 to be met from Provincial balances.

(*d*) Excluding 26,84 to be met from general balances.

(*e*) „ 5,72 „ „ „

Note.—Figures against "55," "56-A," "60," "60-A" and "60-B" show expenditure to be met from loan funds except 30 out of 3,41,44 under "55" and 8,39 out of 42,07 under "60" which will be met from ordinary balances.

STATEMENT D

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT

(Excluding Development)

[In thousands of rupees]

	Total estimated cost of works included in 1929-30 Budget Estimates			Expenditure up to 31st March 1928	Estimated Expenditure in		Balance required in future
	Works in progress	New works	Total		1928-29	1929-30	
1	2	3	4	5	6	7	8
Lloyd Barrage and Canals Construction ...	17,80,08	...	17,80,08	7,47,11*	2,37,66*	2,72,99*	5,22,32
Other Irrigation Works ...	6,03,58	49,35	6,52,93	4,02,08	15,43	28,61	2,06,81
60, Civil Works ...	1,27,61	21,89	1,49,50	41,05	26,31	37,72	44,42
Other Works ...	25,23	46,09	71,32	13,91	6,45	13,29	37,67
Total ...	25,36,50	1,17,33	26,53,83	12,04,15	2,85,85	3,52,61	8,11,22

Note.—The statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances except expenditure under "60-B, Payment of commuted value of pensions."

* Exclusive of interest charges to be met from capital either borrowed from Government of India or provided from general revenues. These figures however include pensionary charges which are adjusted in accounts as direct charges with effect from 1st April 1926. Prior to that date they were adjusted in accounts as indirect charges. Provision for these charges has been made in the sanctioned estimate under "Indirect charges."

STATEMENT E

STATEMENT OF DEBT CHARGES

(In thousands of Rupees)

Head	Debt outstanding on 1st April 1928	Estimated borrowings during 1928-29	Proposed to be borrowed during 1929-30	To be repaid during 1928-29 (a)	To be repaid during 1929-30 (b)	Total outstandings	Annual charges: Interest	Annual charges: Sinking fund	Accumulations in the Sinking Fund up to 31st March 1929
I. Development—									
(i) Bombay Development loan of 1920.	9,38,39	....	...	...	...	*9,38,39	†66,31	‡9,39	95,16
(ii) Advances from the Government of India for—									
Development Department	11,77,51	75,21	16,00	...	2,05,22	10,63,50	58,94	...	
Bombay Port Trust ...	2,52,13	...	...	4,29	4,53	2,43,31	14,13	...	
Bombay Improvement Trust.	4,45,00	...	...	10,50	10,50	4,24,00	23,47	...	
Bombay Municipality ...	8,33,45	...	...	15,07	17,37	8,01,01	45,50	...	
II. Irrigation—									
Lloyd Barrage	6,26,12	2,71,87	3,55,57	...	...	12,53,56	51,76‖	...	
Other Irrigation. Productive.	1,57,73	1,59	12,18	35	47	1,70,68	8,76	...	
Other Irrigation. Unproductive ...	62,35	22,76	10,96	94	1,32	93,81	4,66	...	
III. Other purposes ... Productive.	22,73	10,55	10,82	6	10	43,94	2,01	...	
III. Other purposes ... Unproductive ...	3,70,49	35,36	27,92	5,77	7,12	4,20,88	22,08	...	
Total ...	48,85,90	4,17,34	4,33,45	36,98	2,46,63	54,53,08	2,97,62	9,39	95,16
Pre-reform Debt									
Irrigation	§8,90,60	...	...	...	...	...	32,07	...	...
Provincial Loan Account ...	1,31,66	...	...	29,00	29,00	73,66	4,91	...	...

(a) and (b) For explanation please see remarks under "21, Appropriation for Reduction or Avoidance of debt" and under "Debt, Deposits and Advances."

* Distribution of 9,38,93

	Lakhs.
Development Department	2,68·78
Improvement Trust	3,70
Bombay Municipality	1,25
Port Trust, Bombay	1,75·22

† Out of this 47,42 will be recovered from Bombay Municipality, Improvement Trust and Port Trust, Bombay.

‡ *Vide* remarks in the Development Department memorandum.

§ Not repayable under Devolution Rules.

‖ Includes 39,54 on account of interest on Lloyd Barrage which is to be met from capital and which has been included in the estimate of proposed borrowing for the Lloyd Barrage.

Schedule of demands for grants of the Government of Bombay for the year 1929-30 submitted for the vote of the Legislative Council.

[Figures in thousands of rupees.]

Number of demand.	Service or Administration to which demand relates.	Head of Account.		Amount.	Total.
	A.—Expenditure from Revenue.				
1	Land Revenue—Reserved	5, Land Revenue...	Refunds ...	3,92	54,90
			Other expenditure .	50,98	
2	Excise—Transferred	6, Excise ...	Refunds ...	5,09	47,35
			Other expenditure .	42,26	
3	Stamps—Reserved	7, Stamps ...	Refunds ...	3,03	5,76
			Other expenditure .	2,73	
4	Forest—Transferred	8, Forest ...	Refunds ...	20	39,06
			Other expenditure .	38,86	
5	Forest Capital Outlay—Transferred ...	8A, Forest Capital Outlay Charged to Revenue.		2,72	2,72
6	Registration—Transferred	9, Registration ...	Refunds ...	5	6,94
			Other expenditure .	6,89	
7	Scheduled Taxes—Reserved	9A, Scheduled Taxes.	Refunds ...	6	26
			Other expenditure .	20	
8	Irrigation (including Working Expenses)—Reserved.	'XIII.—*Deduct*—'Working Expenses,' '15—Other revenue expenditure financed from ordinary revenues,' and 'Refunds of revenue,' under the heads 'XIII' and 'XIV.'	Refunds ...	23	71,65
			Working expenses ...	44,63	
			Other expenditure—		
			Public Works. 21,49		
			Civil ... 5,30		
				26,79	
9	Interest on ordinary debt—Reserved ...	19, Interest on ordinary debt ...		20	20
10	General Administration—Reserved ..	22, General Administration—Except Heads of Provinces—Ministers.		1,01,56	1,01,56
11	General Administration—Transferred ...	22, General Administration—Heads of Provinces—Ministers		1,60	1,60
12	Administration of Justice—Reserved ...	24, Administration of Justice.	Refunds ...	75	63,67
			Other expenditure .	62,92	
13	Jails and Convict Settlements—Reserved ...	25, Jails and Convict Settlements.	Refunds ...	1	23,37
			Other expenditure...	23,36	
14	Police—Reserved	26, Police	Refunds ...	1	1,66,73
			Other expenditure .	1,66,72	
15	Ports and Pilotage—Reserved	27, Ports and Pilotage		23	23
16	Scientific Departments—Transferred ...	30, Scientific Departments		90	90
17	Education—Reserved	31, Education		6,79	6,79
18	Education—Transferred	31, Education ...	Refunds ...	3	1,95,31
			Other expenditure .	1,95,28	
19	Medical Services—Reserved	32, Medical		6	6
20	Medical Services—Transferred	32, Medical ...	Refunds ...	9	49,57
			Other expenditure .	49,48	
21	Public Health—Transferred	33, Public Health ...	Refunds ...	5	31,29
			Other Expenditure .	31,24	
22	(*a*) Agriculture ... and (*b*) Civil Veterinary Services } Transferred ...	34, Agriculture ...	Refunds ...	1	28,30
			Other Expenditure .	28,29	
23	Industries—Transferred	35, Industries		1,47	1,47

Number of demand.	Service or Administration to which demand relates.	Head of Account.		Amount.	Total.
	A.—Expenditure from Revenue—*contd.*				
24	Miscellaneous Departments—Reserved ...	37, Miscellaneous Departments.	Refunds ...	2	3,48
			Other expenditure.	3,46	
25	Miscellaneous Departments—Transferred ...	37, Miscellaneous Departments ...		17	17
26	Civil Works—Reserved	41, Civil Works		3,17	3,17
27	Civil Works—(Partly Reserved and Partly Transferred).	41, Civil Works ...	Refunds ...	24	1,43,20
			Other expenditure.	1,42,96(*a*)	
28	Bombay Development Scheme—Reserved ...	42, Bombay Development Scheme ...		4,37	4,37
29	Famine Relief—Reserved	43, Famine		.....	.....
30	Superannuation Allowances and Pensions—Reserved.	45, Superannuation Allowances and Pensions.	Refunds ...	8	54,36
			Other expenditure.	54,28	
31	Stationery and Printing—Partly Reserved and Partly Transferred.	46, Stationery and Printing.	Refunds ...	2	17,24
			Other expenditure.	17,22	
32	Miscellaneous—Reserved	47, Miscellaneous ...	Refunds ...	95	7,58
			Other expenditure.	6,63	
33	Miscellaneous—Transferred	47, Miscellaneous ...	Refunds ...	5	6,77
			Other expenditure.	6,72	
	Expenditure in England.				
34	Secretary of State—Reserved and Transferred. High Commissioner—Reserved and Transferred.			5,41	5,41
		TOTAL ...		.....	11,45,44
	B.—Expenditure charged to Capital.				
35	Irrigation except Lloyd Barrage—Reserved ...	55, Construction of Irrigation Works ...		22,70	22,70
36	Lloyd Barrage and Canals Construction Reserved.	Do. do. ...		2,66,55	2,66,55
37	Public Health—Transferred	56A, Capital outlay on improvements of Public Health.		6,70	6,70
38	Bombay Development Scheme—Reserved ...	59, Bombay Development Scheme ...		25,31	25,31
39	Public Works Department—Transferred ...	60, Capital outlay for Civil Works (P. W.)		37,78	37,78
40	Other Provincial expenditure—Reserved ...	60A, Other Provincial expenditure not charged to Revenue.		6,55	6,55
41	Payment of commuted value of pensions—Reserved.	60B, Payment of commuted value of pensions.		6,59	6,59
		TOTAL ...		.....	3,72,18
	C.—Expenditure under Debt, Deposits and Remittance Head.				
42	Famine Relief Fund—Reserved	Famine Relief Fund		.....	.....
43	Loans and Advances bearing interest—Reserved.	Loans and Advances by Provincial Government.		32,51	32,51

(*a*) This demand is made up as shown below :—

	Figures in thousands.	
41, Civil Works—Provincial (Transferred)	1,15,92	
41, Civil Works—Provincial (Reserved)—		
Establishment	76	
Tools and Plant	10	
	86	
XIII—*Deduct*—Working Expenses—		
Establishment	9,32	
Tools and Plant	1,16	
	10,48	
15, Other Revenue Expenditure—		
Establishment	4,89	
Tools and Plant	61	
	5,50	
55, Construction of Irrigation Works (excluding Lloyd Barrage and Canals Construction)—		
Establishment	5,25	
Tools and Plant	66	
	5,91	
60, Civil Works—Provincial—		
Establishment	3,81	
Tools and Plant	48	
	4,29	
		1,42,96

The provision for Establishment and Tools and Plant for the Lloyd Barrage and Canals Construction Scheme has been included in Demand No. 36 for "Construction of Irrigation Works."

As regards the system of distribution of P. W. D. establishment and tools and plant charges amongst the several major heads please see paras. 196 to 200 at pages 101 and 102 *post*.

FINANCE DEPARTMENT.

INTRODUCTORY NOTE.

I give below as usual comparative statement A showing the progress of revenue and expenditure, and statement B the analysis of our balances.

STATEMENT A

REVENUE AND EXPENDITURE

(In lakhs of Rupees)

—	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29 (Revised)	1929-30 (Budget)
Ordinary Revenue ..	12,76	14,11	13,92	13,90	13,93	13,12	13,70	14,42(*a*)	14,41
Ordinary Expenditure ..	14,82	13,10	13,39	13,38	13,86	14,20	13,65	14,07(*b*)	14,37
Ordinary surplus + or deficit—	−2,06	+1,01	+53	+52	+7	−1,08	+5	+35	+4
Extraordinary Receipts ..	41	3	34	48	13	34	25	1	..
Extraordinary Expenditure ..	2	1		1	11	18	14	14	3
Extraordinary surplus + or deficit— ..	+39	+2	+34	+47	+2	+16	+11	−13	−3
Actual surplus + or deficit—	−1,67	+1,03	+87	+99	+9	−92	+16	+22	+1

Note.—Interest received from the three local bodies for transmission to the Government of India has not been included in these figures.

The contribution which was payable to the Government of India under Devolution Rule 18, has been included in the ordinary expenditure for the years concerned : 1921-24, 56 lakhs; 1925-26, 34 lakhs; 1926-27, 28 lakhs.

For comparison of 1928-29 and following years with previous years the following changes require to be taken into consideration :—

(*a*) (*i*) The Revenue head XXXI-Development Scheme was opened in 1928-29.

(*ii*) In 1928-29 Recoveries began to be shown as revenue instead of as deductions from expenditure.

(*iii*) From the same year transfers have been made to Revenue from the Famine Fund.

(*b*) (*i*) The Revenue head 42-Development Scheme was opened in 1928-29.

(*ii*) Recoveries are no longer deducted.

STATEMENT B.

FINAL BALANCES (INCLUDING DEBT HEADS OTHER THAN DEVELOPMENT DEPARTMENT HEADS)

(In lakhs of rupees)

—	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29 (Revised)	1929-30 (Budget)
Opening Ordinary balance ..	3,11	1,93	3,41	(*a*) 4,51	4,92	4,69	2,17	1,16	1,00
Revenue surplus + or deficit — ..	−1,67	+1,03	+87	+99	+9	−92	+16	+22	+1
	1,44	2,96	4,28	5,50	5,01	3,77	2,33	1,38	1,01
Debt Heads surplus + or deficit — ..	+49	+45	+23	−58	−32	(*x*) −1,60	(*y*) −1,17	−38	+7
Closing balance ..	1,93	3,41	(*a*) 4,51	(*b*) 4,92	(*c*) 4,69	(*d*) 2,17	(*e*) 1,16	(*f*) 1,00	(*g*) 1,08
Famine Fund ..	..	61	94	1,44	1,95	2,42	2,02	1,66	1,45
Grand Total closing balance ..	1,93	4,02	(*a*) 5,45	(*b*) 6,36	(*c*) 6,64	(*d*) 4,59	(*e*) 3,18	(*f*) 2,66	(*g*) 2,53

(*a*) Includes loan balance 13 lakhs.
(*b*) „ „ 62 „
(*c*) „ „ 81 „
(*d*) „ „ 57 „
(*e*) „ „ 1 lakh.
(*f*) „ „ 4 lakhs.
(*g*) „ „ *Nil.*
(*x*) „ expenditure of Rs. 1,23 lakhs on the Lloyd Barrage met from general revenues instead of from loan-money.
(*y*) Chiefly expenditure on flood relief.

Accounts for 1927-28.

2. In the current year's budget we anticipated a closing balance in 1927-28 of 2,63. An improvement of 55 has brought up the actual closing balance to 3,18.

The chief reason for this is that the loans which were voted for famine relief in Sind and Gujarat could not all be distributed during the year. A supplementary estimate to meet the expenditure in the current year was submitted to the Council at the Poona sessions. The reduction of expenditure in the capital section amounted to 48 lakhs. Apart from this there was a net improvement in the revenue section of 7 lakhs, the details of which I give below :—

Revenue.

There were increases under—

Excise	..	9
Stamps	..	1
Superannuation	..	1
Miscellaneous	..	3
Other heads	..	3
Total	..	17

On the other hand there were decreases under—

Land Revenue	—22	(on account of the floods in Gujarat and Sind).
XIII—Irrigation	—11	
Interest	— 2	
Bombay Development Scheme	— 3	(owing to a fall in the Cotton Cess receipts and a fall in rents).
Other decreases	— 3	
Total	—41	

The net decrease in revenue amounted to 24.

There were savings in expenditure under—

Land Revenue	— 2	
Forests	— 2	
Irrigation	— 6	
Police	— 2	
Education	— 3	
Civil Works	—10	
Stationery and Printing	— 4	(due to the adjustment on account of the cost of stores being made in the High Commissioner's accounts).
Miscellaneous	— 4	
Others	— 5	
Total	—38	

There were increases under—

43—Famine	3	
Expenditure in England	2	
Others	2	
Total	7	

The net decrease in expenditure was 31. The net improvement in the revenue section therefore was 7 lakhs.

1928-29.

3. We therefore opened the current year with an actual balance of 3,18 of which 2,02 was in the Famine Relief Fund, and the estimated closing balance has been increased from 2,12, to 2,66, of which 1,66 will be in the Famine Fund. In the final budget we estimated for a small surplus in the revenue section of some 3 lakhs. The eight-monthly estimates anticipate a small increase of revenue amounting to about 6 lakhs and a saving in expenditure debitable to revenue of about 12 lakhs. On the other hand in the capital section of the accounts there is an estimated deficit of 19 lakhs due to an increase in expenditure from loan funds,

(the explanation of which will be found in the Debts and Deposits section), which will be temporarily met by a withdrawal from balances and recouped during next year by borrowings. There is unfortunately reason to believe that the frosts which have occurred since these estimates were prepared will falsify the optimistic reports regarding land revenue. The details are as follow :—

	Decrease.	
Land Revenue	—4	
(*Note.*—The estimates include an additional 12 lakhs on account of the excellent season. On the other hand under the revised classification recently approved by the Auditor General 16 lakhs of land revenue have now been credited to Irrigation—non-Capital Works.)		
Excise	—3	
(*Note.*—The chief item is a fall in "opium" owing to the transfer of the Excise administration of the Western India States Agency to the Central Government.)		
Scheduled Taxes	—1	
XIII-Irrigation	—3	
Justice	—1	
Public Health	—1	
Bombay Development Scheme ..	—2	(due to continued loss of rents from chawls.)
Education	—2	(owing to postponement of enhanced fees.)
Others	—3	
Total ..	—20	

On the other hand there have been increases under the following heads :—

Stamps	4	
Irrigation	16	(See explanation under Land Revenue above).
Interest	2	
Superannuation	2	
Others	2.	
	26	

The net increase in revenue is therefore 6 lakhs.

There have been increases in expenditure under the following heads :—

Reduction of debt	2	
Agriculture	1	
Bombay Development Scheme ..	3	(owing to the opening of revenue accounts in the water supply and electric schemes at Ambernath.)
Superannuation	3	
Expenditure in England	3	
Total ..	12	

There are estimated decreases in expenditure under the following heads :—

Irrigation	— 4
Justice	— 2
Jails	— 2
Education	— 5
Medical	— 1
Public Health	— 2
Famine Relief	— 5
Miscellaneous	— 3
Total ..	—24

The net decrease in expenditure is therefore 12 lakhs, and the total improvement in the revenue section amounts to 18 lakhs.

1929-30.

4. In estimating our revenue we have assumed that the Stamp and Court Fees Acts will be renewed. The total estimate of revenue excluding the interest

accruing to the Development Department is 15,24, and the expenditure debitable to revenue is estimated at 15,23, the exact surplus being Rs. 69,000. It is estimated that under the capital section of the Accounts there will be a small deficit owing to withdrawals from the Famine Relief Fund, so that our balances, which opened with a sum of 266 lakhs, including 166 in the Famine Relief Fund, will close with a sum of 253 lakhs, of which 145 will be in the Famine Relief Fund.

5. Under the capital section are included operations on the Famine Relief Fund, which during the next year will include the transfer of 30 lakhs to revenue for expenditure on irrigation and other works for the prevention of famine. During the current year the Secretary of State has sanctioned the revised rules relating to the administration of the Famine Fund. Under these rules the annual assignment is fixed at 12 lakhs, to be used solely on the relief of famine or for building up the Famine Fund. The balance required to be kept in the Famine Fund has been fixed at 75 lakhs. Since our balance largely exceeds this, no provision has been made next year for any assignment.

Capital Expenditure.

6. Details of the programme of borrowing will be found in the note relating to Debt heads. Arrangements have been made with the Government of India to convert the loans of 1922-23, which were at 6½ per cent. interest, into 5 per cent. loans with effect from April 1929. It is hoped to continue this process of conversion of the advances which carry a high rate of interest, as the Government of India completes the conversion of the loans from which the advances were made.

Development Department.

7. Revenue accounts have during the current year been opened under the heads XXXI and 42 for the water supply and electricity schemes at Ambernath. The position of the Development Department *vis-a-vis* the general provincial budget now is as follows :—

(1) The Industrial Housing Scheme now has its accounts included in the ordinary provincial budget in which the revenue is shown for next year as 20·55 and expenditure as 24·91, a loss of 4·36.

This is exclusive of 1·49 which would be the normal sinking fund provision under the scheme but which is otherwise provided. [See (5) below].

(2) Out of the suburban schemes, the water supply and electricity schemes at Ambernath have also been included in the revenue accounts.

The revenue for these two schemes next year is 1·14 and expenditure 4·65, giving a loss of 3·51. This is exclusive of ·53 which ought to be sinking fund provision for these two schemes and is included in (3) below.

The total loss under (1) and (2) is 7·87.

(3) Of the remaining suburban schemes, on the advice of the Advisory Committee, a sum of 11·07 has been included in the provincial budget as the annual subsidy necessary to wipe out the estimated loss of 193 lakhs and to provide the sinking fund charges mentioned in (2) above.

(4) To the Reclamation Scheme a subsidy of 20·00 is given as the provision necessary to meet the interest and sinking fund on the estimated loss of 3 crores.

(5) Separate provision of 1·49 is made on account of the sinking fund charges of the Industrial Housing Scheme. [See (1) above].

(6) Out of the total subsidy of 32·56, 26·84 is utilised in meeting the interest charges on the outstanding loans, and 5·72 is being put into the sinking fund of the Department.

The balance of the Development Schemes continues to be financed entirely from capital.

G. WILES,

9th February 1929. Secretary to Government.

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

II, Taxes on Income.

1. Under revised rule 15 of the Devolution Rules the whole cost of income-tax establishments is to be borne by the Central Government and the Provincial Government is to receive from the Central Revenues a sum calculated at the rate of 3 pies in the rupee on the amount by which the assessed income of the year is estimated to exceed the assessed income of the year 1920-21. It is unlikely that this Government will receive anything on this account during the current and next years.

V and 5, Land Revenue.

Revenue.

—	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
(1) Ordinary revenue	4,82,86	5,05,24	5,17,00	4,97,40
(2) Miscellaneous	5,03	5,48	6,08	6,17
(3) Sale proceeds of waste lands and redemption of land tax	55	25	25	25
Total ..	4,88,44	5,10,97	5,23,33	5,03,82
Deduct—Portion of land revenue credited to XIII and XIV—Irrigation	—59,26	—65,93	—83,50	—85,86
Net total ..	4,29,18	4,45,04	4,39,83	4,17,96
(3) Assessment of alienated lands *less* quit rents	96,95	96,73	97,59	97,61
(4) Recoveries of overpayments	30	15	20	35
Total, Land Revenue ..	5,26,43	5,41,92	5,37,62	5,15,92
Deduct—Refunds	—3,24	—3,92	—3,40	—3,92
Total ..	5,23,19	5,38,00	5,34,22	5,12,00

Expenditure (Reserved).

—	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
(1) Charges of District Administration ..	26,63	23,28	24,00	25,34
(2) Survey and Settlement	1,50	1,61	1,50	1,65
(3) Land Records	23,98	24,91	24,78	24,45
(4) Assignments and Compensations ..	14,32	14,63	14,63	14,12
(5) High Commissioner—Stores	..	33	33	33
(6) Charges on account of Encumbered Estates.	5	..	..	..
Total ..	66,48	64,76	65,24	65,89

Revenue.

2. *Revised Estimates, 1928-29.*—The increase in the revised as compared with the budget estimate for 1928-29 for ordinary land revenue including miscellaneous and sale proceeds of waste lands and redemption of land tax is due mainly to the collection of a larger amount of suspended revenue of previous years in consequence of the generally favourable character of the season. There is also an increase in the provision for the assessment of alienated lands *less* quit rents due to the

introduction of revision settlements in some districts. The sanctioned estimates of 15 for "Recoveries of overpayments" and of 3,92 for "Refunds" have also been altered to 20 and 3,40 respectively in view of the progress of actuals. These increases are however counterbalanced by a larger provision for the *deduct* entry under "Land Revenue due to irrigation" necessitated by the recent orders of Government under which an additional amount of 16,15 representing the revenue from non-commercial irrigation works, mostly in the Deccan, has to be transferred to the head XIV, Irrigation Works for which no capital accounts are kept. But for this additional deduction the revised under the major head would have been 5,50,37, that is, an increase of 12,37 over the budget estimate.

3. *Budget Estimates, 1929-30.*—The estimates have been framed on the basis of those furnished by the district officers after modification by Government wherever necessary. The decrease in the budget for 1929-30 as compared with the budget for 1928-29 is due mainly to a very large portion of the suspended revenue of previous years having been put down for collection during the current financial year and to the additional credit of 16,15 to XIV—Irrigation for non-commercial works mentioned above.

Expenditure.

4. *Revised Estimates, 1928-29.*—The revised estimate for 1928-29 under the major head is 65,24 (inclusive of 6 for kadbi storage operations by the Revenue Department to be met from the famine fund) against the sanctioned estimate of 64,76. The increase is chiefly due to additional expenditure under the minor head "Charges of administration" in connection with the purchase by Government, for want of bidders of certain lands sold by auction for the recovery of Government loans.

5. *Budget Estimates, 1929-30—Charges of Administration.*—The increase is due mainly to (1) the transfer of the provision for the survey establishment of the Collector of Bombay from "City Land Records" to this minor head; (2) larger provisions made for construction and repairs of chavdis; and acquisition and improvement of land for village sites, and (3) the following new items of expenditure :—

	Rs.
(1) Compensation payable to the Government of India for a plot of land at Victoria Road, Mazagaon, Bombay, taken over by the Bombay Government ..	1,06,984
(2) Preparation of a handbook or calendar of the more important papers in the Poona Daftar ..	11,350

This minor head also provides for an expenditure of 7 for kadbi storage operations by the Revenue Department to be met from the famine fund.

6. *Survey and Settlement.*—The small increase of 4 calls for no remark.

7. *Land Records.*—The decrease in next year's estimates is chiefly due to the transfer of the provision for the survey establishment of the Collector of Bombay to the minor head "Charges of Administration".

8. *Compensations.*—The decrease is chiefly due to reduced provisions under this head based on past actuals.

9. *Expenditure in England.*—The budget provides for expected charges on account of the freight and value of stores purchased from Europe for the Government Photozinco Press, Poona.

VI and 6-Excise.

Revenue.

——	Accounts, 1927-28.	Budget estimate, 1928-29.	Revised estimate, 1928-29.	Budget estimate, 1929-30.
Country spirits	2,45,75	2,38,03	2,38,03	2,42,04
Country fermented liquor	48,84	49,05	47,00	46,89
Malt liquors				35
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits) ..	30,65	29,42	29,00	28,28
Receipts from commercial spirits including denatured spirits and medicated wines ..				81
Opium	38,35	37,73	36,54	34,19
Hemp and other drugs	30,26	31,21	30,50	29,90
Profits from Government Commercial Undertakings	3,62	8,23	8,00	8,00
Recoveries of indirect charges from commercial undertakings	63	63	75	80
Recoveries of investments in Government commercial undertakings	8	5	5	5
Fines, Confiscations and Miscellaneous ..	3,99	3,13	4,13	2,76
Service payments for recovery	..	..	..	2
Deduct—Refunds	—5,97	—6,30	—6,00	—5,09
Total ..	3,96,20	3,91,18	3,88,00	3,89,00

Expenditure (Transferred).

——	Accounts, 1927-28	Budget estimate, 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
Superintendence	1,13	1,16	1,23	1,16
Presidency Establishment	2,35	2,60	2,40	2,56
District Executive Establishment	16,98	17,61	16,75	17,49
Cost of opium supplied to Excise Department ..	12,11	10,84	9,55	7,74
Distilleries	15	19	19	18
Excise Compensations	13,61	19,03	20,03	14,52
Investments in Government Commercial Undertakings	1,49	44	74	52
Loss on Government Commercial Undertakings.	13	..	20	..
High Commissioner—Stores	..	2	1	..
Total ..	47,95	51,89	51,10	44,17

10. *Country spirit.*—The current year's revised is the same as the sanctioned estimate. There is a decrease in the revenue in the Town and Island of Bombay owing to the prolonged mill strike. On the other hand the revenue in other areas shows an improvement. The increase of 4,01 in the ensuing year's estimate as compared with the current year's sanctioned and revised estimate is mainly due to the expectation that conditions in Bombay will again become normal.

11. *Country fermented liquor.*—The current year's revenue from tree-tax and vend fees in certain areas is expected to fall below the budget estimate. This accounts for the decrease of 2,05 in the current year's revised as compared with the sanctioned estimate. The decrease of ,11 in the ensuing year's estimate as compared with the current year's revised calls for no remark.

12. *Malt Liquors, Wines and Spirits and Receipts from commercial spirits.*—The decrease of 42 in the current year's revised as compared with the sanctioned estimate under the three minor heads is due to smaller receipts under (*a*) duty on Indian-made wines and spirits treated as foreign and (*b*) excise pass fee on foreign liquor, partially counterbalanced by larger receipts under vend and license fees for the sale of foreign liquors. The increase of 2 in the ensuing year's estimate as compared with the current year's sanctioned estimate calls for no remark.

13. *Opium.*—The decrease of 1,19 in the current year's revised and of 3,54 in the ensuing year's estimate as compared with the current year's sanctioned estimate is due to the discontinuance of the supply by the Bombay Excise Department of opium for consumption in the States of the Western India States Agency as a result of the transfer of the control of the excise administration in those States to the Agent to the Governor General with effect from 1st October 1928.

14. *Hemp and other drugs.*—The progress of actuals shows that the current year's sanctioned estimate is not likely to be realized. This accounts for the decrease of 71 in the current year's revised as compared with the sanctioned estimate. The decrease of 60 in the ensuing year's estimate as compared with the current year's revised estimate is due to the reduction, with effect from 1st April 1929, of the duty on *charas* in Sind from Rs. 60 to Rs. 20 per seer. Owing to the enormous increase in illicit dealings other Local Goverments have been compelled to reduce the duty on this drug and similar action has been found necessary in Sind.

15. *Profits from Government commercial undertakings, Recoveries of indirect charges from commercial undertakings and Recoveries of investments in Government commercial undertakings.*—The variations are small and call for no remark.

16. *Fines, Confiscations and Miscellaneous.*—With the exception of the receipts on account of the gain on liquor in contract supply areas, the items which are credited to this minor head are of a fluctuating nature. The increase (1,00) in the revised estimate of the current year over the sanctioned estimate is due mainly to the credit (*a*) of the amount expected to be realized by the sale of a portion of the securities of the Khanapur Distillery and (*b*) of the amount recovered from the Nasik Distillery in respect to the plant at the Mundhwa, Ahmednagar and Sholapur warehouses which have been attached to that distillery since the closing of the Mundhwa Distillery.

17. *Refunds.*—The provision made under this head is required *inter alia* to meet the charge on account of the refund of the duty on opium to Indian States. The usual practice for the States is to pay to Government the full duty of Rs. 10 per seer in the first instance and then to prefer bills for the refund of the amount due to them in accordance with the terms of their agreements. The decrease of 30 in the revised estimate of the current year and of 1,21 in the ensuing year's estimate as compared with the current year's sanctioned estimate is due to the discontinuance with effect from 1st October 1928 of the supply of opium to the States in Western India States Agency as a result of the transfer of the control over their excise administration to the Agent to the Governor General.

Expenditure.

18. *Superintendence.*—This minor head includes provision for the Commissioner of Excise, the Deputy Commissioner of Excise who is also Personal Assistant to the Commissioner, and the Commissioner's establishment. The small increase in the current year's revised as compared with the sanctioned estimate is due mainly to larger expenditure under "Contingencies."

19. *Presidency Establishment.*—Under this minor head is shown the cost of the excise staff employed in the Town and Island of Bombay. The decrease of 20 in the current year's revised as compared with the sanctioned estimate is due to savings in the provision for the pay of establishment and for contingencies. The ensuing year's estimate shows a decrease of 4 as compared with the current year's sanctioned estimate. This small variation calls for no remark.

20. *District Executive Establishment.*—The decrease in the current year's revised as compared with the sanctioned estimate is due to smaller expenditure under "Pay of Officers," "Pay of Establishment," "Allowances, Honoraria, etc." and "Contingencies." The decrease of 12 in the ensuing year's estimate as compared with the current year's sanctioned estimate calls for no remark.

21. *Cost of Opium supplied to the Excise Department.*—The decrease of 1,29 in the revised as compared with the current year's sanctioned estimate is due to the discontinuance of the supply by the Bombay Excise Department of opium for consumption in the States of the Western India Agency as a result of the transfer of the control of the Excise administration in those States to the Agent to the Governor General with effect from 1st October 1928. The decrease of 1,81 in next year's estimate as compared with the current year's revised estimate is due to the same cause and to the reduction from Rs. 23-5-0 to Rs. 22-7-0 per seer in the cost of opium purchased from the Government of India.

22. *Distilleries.*—This minor head includes provision for the expenditure on account of the Dhadgaon Distillery in the West Khandesh District. The decrease of 1 in the ensuing year's estimate as compared with the current year's sanctioned and revised estimate calls for no remark.

23. *Compensations.*—The increase of 1,00 in the revised as compared with the current year's sanctioned estimate is due to the revision, with effect from 1st April 1926, of the provisional amount of annual payment to certain Chiefs and Talukdars in the Mahi Kantha Agency in respect of the lease of their abkari revenue. The decrease of 4,51 in the ensuing year's estimate as compared with the current year's sanctioned estimate is due to smaller provision for the payment to the States which have leased their excise revenue of the difference between the actual revenue realized and the amount drawn by them as provisional compensation. This decrease is partially counterbalanced by larger provision for payment to the States and Talukdars in the Mahi Kantha Agency as stated above and by provision for payment of compensation for five years in advance to the inamdars of Bhor State.

24. *Investments in Government Commercial Undertakings.*—This minor head records the capital expenditure at the Nasik Distillery. The increase of 30 in the revised as compared with the current year's sanctioned estimate is due to (*a*) the expenditure of 17 in connection with the scheme for the supply of water from the Nasik Distillery to the Nasik Central Jail and (*b*) to an allotment of 13 to the Nasik Distillery to meet the cost of the plant at the Mundhwa, Ahmednagar and Sholapur warehouses which have been attached to that distillery since the closure of the Mundhwa Distillery. As regards (*a*), the amount of 17 was included in the supplementary grant of 68 sanctioned by the Legislative Council on 27th February 1928, but could not be utilized before the close of the last financial year. The amount of 13 mentioned at (*b*) merely represents a book transaction as corresponding credit has been taken on the receipt side of the budget. The increase (8) in the ensuing year's estimate as compared with the current year's sanctioned estimate is small and calls for no remark.

25. *Loss on Government Commercial Undertakings.*—The amount paid by Government to the credit of the Personal Ledger Account of a concern to keep the original working capital intact is shown under the sub-head "Loss on Government Commercial Undertakings." The provision of 20 in the revised estimate represents the loss on the working of the Khanapur Distillery for the 11 months ending 29th February 1928. The distillery has since been closed. No provision under this minor head is required in the ensuing year's estimate as the only remaining Government distillery in respect to which commercial accounts are kept, *viz.*, the Nasik Distillery, is working at a profit.

VII and 7-Stamps.

Revenue.

	Accounts, 1927-28	Budget estimate, 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
A—Non-Judicial.				
Sale of general stamps	85,30	87,43	88,59	89,70
Duty on impressing documents	3,38	3,16	2,52	2,37
Fines and penalties	49	38	45	43
Miscellaneous	6,56	79	1,16	1,09
Recoveries from other Governments for the cost of stamps supplied	..	..	..	2,50
Total, A—Non-Judicial ..	95,73	91,76	92,72	96,09
Deduct—Refunds ..	—2,73	—1,53	—1,49	—1,35
Total ..	93,00	90,23	91,23	94,74
B—Judicial.				
Sale of court fee stamps	83,66	81,49	83,92	83,61
Fines and penalties	4	6	8	5
Miscellaneous	49	2	47	1
Total, B—Judicial ..	84,19	81,57	84,47	83,67
Deduct—Refunds ..	—1,79	—1,70	—1,70	—1,68
Total ..	82,40	79,87	82,77	81,99
Grand Total ..	1,75,40	1,70,10	1,74,00	1,76,73

Expenditure (Reserved).

	Accounts, 1927-28	Budget estimate, 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
A—Non-Judicial.				
Superintendence	46	52	43	39
Charges for the sale of stamps	91	95	93	1,01
Value of stamps supplied from Central Stamps Stores	20	38	38	33
Deduct—Value of stamps supplied from Provincial Stores to other Governments ..	— 82	..	..	..
Total, A—Non-Judicial ..	75	1,85	1,74	1,73
B—Judicial.				
Superintendence	46	51	43	38
Charges for the sale of stamps	35	33	35	46
Value of stamps supplied from Central Stamps Stores	6	9	9	16
Value of stamps supplied from Provincial Stamp Stores	1	..	..	..
Deduct—Value of stamps supplied from Provincial Stores to other Governments ..	— 31	..	..	..
Total, B—Judicial ..	57	93	87	1,00
Grand Total ..	1,32	2,78	2,61	2,73

Revenue.

26. The current year's revised estimates under "Non-Judicial" and "Judicial" Stamps show increases of 1,00 and 2,90 respectively over the sanctioned estimates. The increase may be attributed to slowly improving trade conditions. The next year's estimates under " Non-Judicial '" and " Judicial." Stamps show increases of 4,51 and 2,12 respectively over the current year's sanctioned estimates. These estimates are generally based on the revised estimates of the current year after taking into account the anticipated recoveries during the next year of 2,50 on account of the cost of stamps supplied in past years to various Provinces from the Bombay and Karachi Stamp Depots.

Expenditure.

27. The current year's revised estimate shows a net decrease of 17 as compared with the sanctioned estimate. The decrease is mainly due to the incurring of a smaller expenditure on contingencies on account of the introduction of the system of prepayment by the Central Store at Nasik of the Railway freight charges for postal stamps issued to the treasuries. For the same reason the next year's estimate is lower than the current year's sanctioned estimate by 5. Owing to a revised classification of the accounts introduced with effect from the next year under which a portion of the expenditure under the minor head "Superintendence" has been transferred to the head " Charges for the sale of stamps," there have been corresponding increases and decreases under these two heads in the next year's estimate.

VIII and 8, Forest.

Revenue

—	Accounts, 1927-28	Budget estimate, 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
Timber and other produce removed from the forests by Government agency ..	27,72	26,86	26,80	26,34
Timber and other produce removed from the forests by consumers or purchasers ..	40,51	42,91	42,31	42,47
Drift and waif wood and confiscated forest produce	4	4	4	4
Revenue from forests not managed by Government	25	23	23	27
Miscellaneous	4,62	4,10	4,03	4,03
Total ..	73,14	74,14	73,41	73,15
Deduct—Refunds	— 20	— 20	— 41	— 20
Total ..	72,94	73,94	73,00	72,95

Expenditure (Transferred)

—	Accounts, 1927-28	Budget estimate, 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
General Direction	85	92	98	81
Conservancy and Works	17,14	17,79	19,21	19,24
Establishments	22,15	22,96	22,25	22,67
Interest on Capital Outlay not charged to Revenue	43	44	43	43
Exchange	1	..	..	..
Total ..	40,58	42,11	42,87	43,15

Revenue

28. *Timber and other produce removed from the forests by Government agency.*—The ensuing year's estimate is less than the current year's sanctioned and revised estimate owing to a curtailment of departmental operations, mainly in the Dangs and Peint.

29. *Timber and other produce removed from the forests by consumers or purchasers.*—The decrease (60) in the revised as compared with the sanctioned estimate is due to the poor growth in the coupes to be sold in the North Khandesh and Kolaba Divisions, to the absence of demand for matchwood and material remaining in coupes in the Surat Division and to the stoppage of advance lye fellings in the Shikarpur Division, partially counterbalanced by larger revenue from coupes in the Belgaum and Kanara Northern Divisions owing to better prices and to the recovery of arrears outstanding in the Kanara Southern Division.

The budget estimate for 1929-30 is kept somewhat higher than the current year's revised estimate and represents what may be realised under normal conditions.

30. *Miscellaneous.*—The decrease (7) in the revised as compared with the current year's sanctioned estimate is due to smaller receipts anticipated from the working of the Alnawar-Dandeli Railway.

31. *Refunds.*—The increase of 21 in the revised as compared with the current year's sanctioned estimate is due to larger refunds of duty on foreign timber and of grazing fees recovered at enhanced rates.

Expenditure

32. *General Direction.*—The increase (6) in the revised estimate is due to the drawal in India of his leave salary by Mr. E. M. Hodgson, late Chief Conservator of Forests.

The decrease (11) in the ensuing year's estimate as compared with the current year's sanctioned estimate is due to smaller provision for stipends to, and cost of training of, Rangers at the Forest College, Coimbatore.

33. *Conservancy and Works.*—The increase (1,42) in the revised as compared with the current year's sanctioned estimate is due mainly to the transfer from "43-A, Famine Relief" of 1,21, being the anticipated expenditure on account of (*a*) famine fodder operations controlled by the Forest Department and (*b*) the construction of katcha roads in the Satpudas and the East and North Khandesh Divisions and the sinking of wells in the latter area. Provision for these purposes was made under 43-A, Famine Relief, but under a recent ruling of the Controller of Civil Accounts the expenditure has to be accounted for under 8, Forest, although it will be met ultimately from the excess balance in the Famine Fund. A part of the increase in the revised estimate is also due to payments to contractors in the Southern Circle for work done in 1927-28 and to the cost of clearing large regeneration areas in the Kanara Eastern Division.

The increase of 3 in the ensuing year's estimate as compared with the current year's revised is the net result of larger provision for famine fodder operations partially counterbalanced by smaller provision for forest conservancy and works.

34. *Establishment.*—The decrease (71) in the revised as compared with the sanctioned estimate is due mainly to savings anticipated in the provision for "Pay of Officers" and "Pay of Establishment".

The increase (42) in next year's estimate as compared with the revised estimate is due to the periodical increments of pay of officers and the subordinate establishments.

8-A, Forest Capital Outlay charged to Revenue—(*Transferred.*)

	Accounts, 1927-28	Budget estimate, 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
	2,44	2,98	2,89	2,72

35. The head "8-A, Forest Capital Outlay charged to Revenue" has been opened to record transactions of a capital nature in the accounts of the Forest Department (*vide* remarks under 52-A, Capital Outlay on Forests not charged to Revenue).

IX—9, Registration

Revenue

	Accounts, 1927-28	Budget estimate 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
Fees for registering documents ..	11,44	11,45	11,85	11,85
Fees for copies of registered documents ..	28	30	30	30
Miscellaneous	15	25	20	20
Total ..	11,87	12,00	12,35	12,35
Deduct—Refunds ..	— 5	— 6	— 5	— 5
	11,82	11,94	12,30	12,30

Expenditure (Transferred)

	Accounts, 1927-28	Budget estimate, 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
Superintendence	37	38	38	39
District Charges	6,16	6,43	6,39	6,39
Expenditure in England—Stores	..	12	11	11
Total ..	6,53	6,93	6,88	6,89

Revenue

36. The revised estimate for the current year is higher than the sanctioned estimate by 36 due to an increase in the volume of business. The next year's estimate is based on the current year's revised estimate.

Expenditure

37. The current year's revised estimate shows a reduction of 5 as compared with the sanctioned estimate, as the provision for the pay of establishments is not likely to be utilized in full. The ensuing year's budget follows the current year's revised estimate with a slight variation.

IX-A and 9-A, Scheduled Taxes.

Revenue.

	Accounts, 1927-28.	Budget estimate, 1928-29.	Revised estimate, 1928-29.	Budget estimate, 1929-30.
Entertainment Tax	7,32	7,43	7,35	7,44
Betting Tax				
Tax on Totalisator	13,95	14,00	12,75	13,30
Total ..	21,27	21,43	20,10	20,74
Deduct—Refunds	—7	—6	—6	—6
Total ..	21,20	21,37	20,04	20,68

Expenditure Reserved.

	Accounts, 1927-28.	Budget estimate, 1928-29.	Revised estimate, 1928-29.	Budget estimate, 1929-30.
Entertainment Tax	20	21	20	20

Revenue.

38. The current year's revised estimate shows a decrease of 1,33 as compared with the sanctioned estimate. The decrease is due to a smaller number of race meetings having been held in Poona and also to the general depression in trade.

The next year's estimate is framed at a slightly higher figure than the current year's revised estimate on the assumption that there will be no diminution in the usual number of the race meetings.

Expenditure.

The decrease in the current year's revised estimate as compared with the sanctioned estimate is under "Leave Salary" which has not been fully utilised. The next year's estimate is based on the current year's revised estimate.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS MAINTAINED IN THE PUBLIC WORKS DEPARTMENT

40. Irrigation works are divided into two main categories (1) works for which Capital accounts are kept and (2) works for which Capital accounts are not kept. All irrigation works, of which it is both desirable and possible to maintain accounts on a *quasi*-commercial basis, are included in the former category and those for which the maintenance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size it is not worthwhile examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a *quasi*-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a Capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

41. The works for which Capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

42. The initial expenditure on the construction of an irrigation project for which Capital account is kept is charged to the Capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

43. The capital invested on the work includes (1) direct charges, *i.e.*, cost of works, Establishment, Tools and Plant and Pensionary charges, (2) indirect charges, *i.e.*, capitalised value of abatement of land revenue occupied by works and audit charges and (3) all arrears of simple interest, if any, *i.e.*, balance of total interest over net revenue. This capital cost is commonly known as " sum at charge."

44. As soon as the work commences to earn revenue a Revenue account is opened for it. The Revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

45. Turning to the sub-divisions Productive and Unproductive works, it may be observed that if the net revenue from a Capital work is expected to repay after 10 years from its completion the annual interest charges on the capital invested, *i.e*, sum at charge, at 6 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as " Productive," otherwise it is treated as " Unproductive." If any work for which a Capital account is kept and which is classed as productive fails at any time after the expiry of 10 years from its completion in three successive years to yield the relevant return, it is transferred to the Unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

46. The capital expenditure on irrigation works is booked in the accounts under one major head, *viz.*, " 55, Construction of Irrigation, Navigation, Embankment and Drainage Works." Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head " 55 " only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head " 55 " and the amounts thus deducted from this head are booked, without details of works, under the major head " 16-A—Financed from Famine Fund " and " B—Financed from ordinary Revenues " according to the source from which

funds are provided. The head " 16," is, therefore, purely a transfer head. The net total of the major head " 55," after the deductions above referred to have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

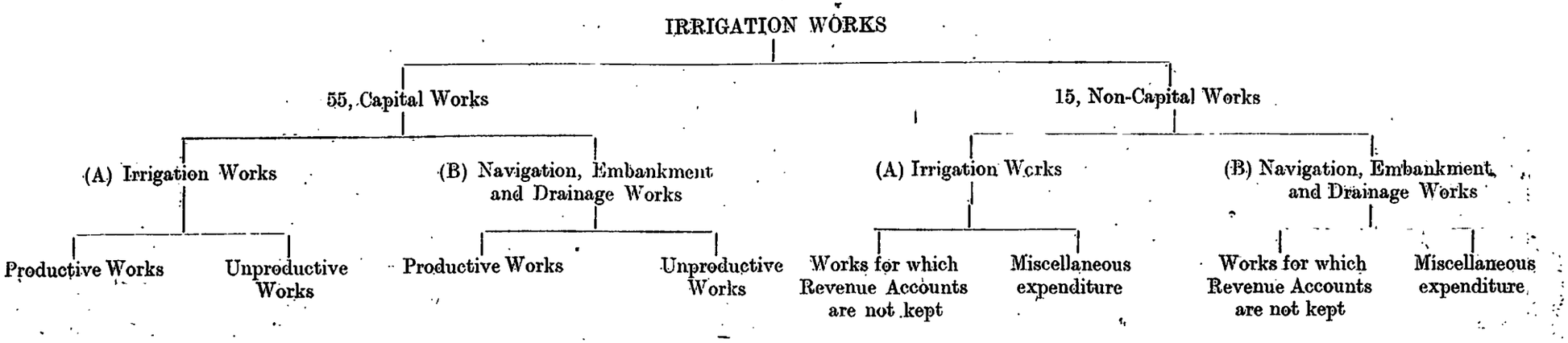
47. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head " XIII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept," the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 55 " mentioned above.

48. In the budget estimates of Revenue for Irrigation Works under the above-mentioned head " XIII," the working expenses and maintenance charges of capital works are shown by a *minus* entry under *gross* revenue in order to show the estimated NET revenue, as the essential matter financial is the *net*, and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure ; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

49. There is one more *minus* entry to be made in the budget estimates of Revenue under the head " XIII " before the *net* revenue is shown and that is the " Refunds of Revenue." In the demands for grants, however, and for all purposes of sanction these refunds must still be treated as expenditure in order that the necessary sources and authority for their payment may be obtained.

50. The interest on capital expenditure met from ordinary revenue is shown under the head " 14—Interest on works for which Capital Accounts are kept."

51. With reference to the second division of irrigation works, *viz.*, works for which *capital accounts are not kept* it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon the extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head " 15—Other Revenue Expenditure." Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of *quasi*-commercial works, and, therefore, they are shown under the expenditure head " 15." The only comparison here possible is that between the gross revenue (shown under Revenue head XIV) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head " Miscellaneous Expenditure," all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programmes may be financed from the Famine Insurance Grants.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 15 " mentioned above without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 55 " for capital works, to deduct at the foot of the account of the major head " 15 " a lump sum showing the amount financed from the Famine Insurance Grants, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head " 15 (1) Other Revenue Expenditure financed from Famine Fund " which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue Head " XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works. In preparing the budget estimate for this class of works, the refund of revenue, though shown under revenue by a *minus* entry, is included in the statement of demand for grants as is done in the case of the refunds of revenue on Capital Works.



Definitions.—"*Capital Works*" are works for which capital and revenue accounts are kept on a *quasi*-commercial basis. The capital expenditure is accounted for under the head "55" and funds for the works are provided from three sources (1) Ordinary Revenue, (2) Famine Fund and (3) Loans or accumulated Surplus revenue. Revenue realised from them is credited to the head "XIII."

2.—"*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept either because they produce little or no revenue or owing to their restricted size. The expenditure on these is accounted for under the head "15." Any revenue realised from them is credited to the head "XIV."

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS IN SIND AND DECCAN AND GUJARAT

SIND.

Works in operation.

52. The canal systems in Sind are entirely different from those in the Deccan. They are mostly very large and with the exception of a few perennial ones carry their supplies at present during the inundation season only. However, when the Lloyd Barrage Scheme is completed it will be possible to feed these canals all the year round. Many of them are canals which existed before the advent of British rule and have since been improved.

53. *The Eastern Nara System.*—The first system to come into operation was the Eastern Nara, consisting of the large Mithrao Canal, and the smaller Eastern Nara, Thar, Hiral and Khipro canals. This system was opened in 1854, although its principal canal, the Mithrao, was not constructed until some years later. The system depends for its supply upon the Nara river which is fed from the Indus through a twelve mile cut, excavated in 1858-59, known as the Eastern Nara Supply Channel. About 85¾ lakhs of rupees have been expended on this system.

54. *The Begari and Ghar Canals.*—The Begari and Ghar Canals came next into operation in 1856 and about 31½ lakhs of rupees have been spent on these two canals. The former is the most important system north of Sukkur and is on the right bank of the Indus.

55. *The Fuleli Canal.*—The Fuleli Canal, the largest of all the Sind canals, was opened in 1861 and over nearly 32½ lakhs of rupees have been spent on it. This is one of the few canals in Sind which carries any appreciable supply all the year round.

56. *The Desert and Sukkur Canals.*—Five more canals were added during the ten years from 1870 to 1880. Of these the two most important are the Desert Canal costing over Rs. 27½ lakhs and the Sukkur Canal, just above Sukkur, on which over 14¾ lakhs of rupees have been spent.

57. *The Jamrao Canal.*—In 1900 the Jamrao Canal came into being. This was an entirely new canal taking off from the Eastern Nara river above the Mithrao Canal already mentioned and it is assured of a perennial supply by a weir constructed across the Nara. More than Rs. 98¾ lakhs have been spent on this work.

58. *The Mahiwah, Dad and Nasrat Canals.*—The Mahiwah, Dad and Nasrat Canals were next built at a cost of about Rs. 60 lakhs and were opened between 1901 and 1904. Half a lakh has since been spent on their improvements.

There are many other small canals which are playing an important part in the irrigation of the lands in Sind.

Works under construction.

59. *Lloyd Barrage and Canals Construction Scheme.*—The most important irrigation project which is now under construction in Sind is the Lloyd Barrage and Canals Construction Scheme. This project which is estimated to cost Rs. 18·35 crores was approved by the Secretary of State in April 1923, was passed by the Bombay Legislative Council in June and construction work commenced in July of that year. The scheme consists of a barrage across the Indus below the gorge at Sukkur, three canals on the right and four on the left bank each with a separate head regulator. The Right Bank System comprises the North Western Perennial Canal, the Rice Canal and the Dadu Canal. The Left Bank System comprises a great new perennial canal called the Rohri Canal, a perennial supply channel to feed the Eastern Nara river and the canals dependent thereon and two large high level canals for irrigating lands in the Khairpur State. The Barrage will, under the system of scientific control, give the necessary supply to each canal no matter how low the level of the water in the river may be. The actual direct expenditure incurred on this scheme to end of 1927-28 amounts to about Rs. 7·47 crores and about Rs. 237½ lakhs will be spent in the current year. A detailed note regarding the progress of work on this scheme has been printed separately.

Deccan and Gujarat.

60. Irrigation conditions in the Deccan and Gujarat vary considerably from those in Sind. The cultivation chiefly depends upon rainfall and advantage is taken of irrigation mainly for growing valuable crops like sugarcane or to counteract the effects of drought. The larger irrigation schemes in this part of the Presidency always involve the construction of storage reservoirs on perennial rivers for feeding the canals supplying water to the fields. The principal irrigation works in the Deccan and Gujarat are mentioned below.

Works in operation.

61. *Panjhra River Works, Kadwa River Works and Krishna Canal.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851-52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in Nasik and the Krishna Canal in Satara Districts which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

62. *Mutha Canals.*—The Mutha canals have been constructed at a cost of about 65½ lakhs of rupees with a large storage reservoir, called Lake Fife, on the Mutha River, at Khadakwasla near Poona. This system consists of two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874-75.

63. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation also about this time and about 13½ and over 13¼ lakhs of rupees have been spent on them respectively.

64. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal which receives its supply partly from the Nira river and partly from its reservoir at Bhatgar (called Lake Whiting) on one of its tributaries, was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak canal, a small canal taking off direct from the Ghatprabha river without a storage work, was opened in 1884 and over Rs. 14½ lakhs have been spent on it.

65. *Girna Canal.*—The Girna canal which is fed from the Chankapur tank was constructed at a cost of 20½ lakhs of rupees and was opened for irrigation in 1909.

66. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna river and a pick-up-weir at Nandur-Madhmeshwar and the Right and Left Bank Canals. This project has cost about 103 lakhs of rupees and was brought into operation in 1912.

67. *Pravara River Works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill, on the Pravara river at Bhandardara, (*ii*) a pick-up-weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907, the work was commenced in 1908 and both the dam and the canals have already been completed. The capital cost of the whole scheme, including the dam, amounts to over Rs. 1·50 lakhs. The masonry dam of the storage reservoir is 274 feet high above the river-bed at its highest point and about 1,600 feet in length. It is the highest dam in India and second highest in the world. The opening ceremony of this dam was performed by His Excellency the Governor of Bombay on the 10th December 1926 and from that date the dam is known as the "Wilson Dam."

In addition to the above schemes there are many other small canals and tanks which irrigate large areas of lands in the Deccan and Gujarat.

Works under construction.

68. *The Nira Right Bank Canal project.*—The Nira Right Bank Canal project will, when completed, be the largest in the Deccan. It comprises the construction of the Nira Right Bank Canal, 109 miles in length, and a larger dam at Bhatgar on the Yelwandi river to replace the existing one mentioned under the Nira Left Bank Canal so as to increase the storage for supplying both the canals, *viz.*, the old

Nira Left Bank and the new Nira Right Bank Canals. The work on the dam has been practically finished and that on the canal is approaching completion. Irrigation has, however, commenced under the new canal from the year 1924-25. The total estimated cost of the scheme including direct and indirect charges and deducting salvage value of tools and plant is Rs. 483·97 lakhs. The expenditure incurred to end of 1927-28 against this estimate was Rs. 398·34 lakhs and the probable expenditure in 1928-29 will be about Rs. 10 lakhs.

69. *The Nira Valley Development project.*—The Nira Valley Development project provides for the complete development of irrigation in the Nira Valley. The Nira Right Bank Canal scheme with the enlarged storage at Bhatgar on the Yelwandi river aims at irrigating lands on the right bank of the Nira river. There is, however, large scope for extending irrigation on the existing Nira Left Bank Canal where there is a keen demand for a larger supply. This demand can be met by storing the water flowing in the Nira river from sources other than the Yelwandi by means of another dam to be erected on the Nira at Vir below the confluence of all the main tributaries and by enlarging the Nira Left Bank Canal to the maximum economical limits. This scheme combined with the Nira Right Bank Canal scheme is called the Nira Valley Development project.

The Nira Right Bank Canal system itself is estimated to cost Rs. 483·97 lakhs as stated above. The combined scheme is estimated to cost Rs. 619·77 lakhs. The extra cost will, therefore, be Rs. 135·80 lakhs which represents the cost of widening and remodelling the Nira Left Bank Canal and constructing the new dam at Vir. This project was approved by the Legislative Council in March 1924 and was finally sanctioned by the Secretary of State in November 1924. The work on this project was commenced in 1925-26 and the probable expenditure on it to end of March 1929 will be about Rs. 18 lakhs.

XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

Revenue.

70. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, (*a*) direct receipts and (*b*) the portion of land revenue due to irrigation. The former includes sale proceeds of water supplied for irrigational and non-irrigational purposes, sale proceeds from canal plantations and of other canal produce (*e.g.*, wood, grass, etc.), etc., and the latter, *viz.* (*b*), represents the irrigation share of land revenue.

The working expenses of these works for which capital accounts are kept are to be deducted from the total receipts of the two kinds mentioned above (which are termed 'gross revenue') in order to show the net revenue earned by these works.

71. The budget and revised estimates of revenue for the current year, with the actuals for the last year, and the budget estimate of revenue for the ensuing year are as shown below:—

	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Gross Revenue	1,01,77	1,06,32	1,04,87	1,08,41
Deduct—Working expenses	—59,68	—52,20	—53,63	—55,19
Lump provision for regrant of lapses ..	..	25	24	12
Deduct—Probable lapses in the budget year ..	..	—25	—24	—12
Net Revenue ..	42,09	54,12	51,24	53,22

72. The revised estimate of gross revenue as compared with the budget estimate for 1928-29 shows a decrease of 1,45 which is wholly due to fall in 'Direct Receipts'. The 'Direct Receipts' show a decrease of 2,87 from the budget estimate (40,39) which is due to introduction and strict enforcement of block system on the Nira Left Bank Canal and Shetphal tank, less demand for water for several crops on the Godavari and Pravara Canals owing to good rain and perennial irrigation on the main canals in the Deccan not having developed as anticipated. This decrease in direct receipts has, however, been partly counterbalanced by an improvement of 1,42 in the revised estimate (67,35) over the budget (65,93) for the 'Portion of land revenue due to irrigation' which is partly due to systematic working of canals and better crops in Sind and partly to the reduction in the rate of contribution to the Revenue Department on account of collection of irrigation revenue. Thus the net decrease in the revised estimate of gross revenue amounts to 1,45 as stated above. More or less for the same reasons the budget estimate of 'Direct Receipts' (38,70) for the ensuing year shows a decrease of 1,69 and that of the 'Portion of land revenue due to irrigation' (69,71) shows an increase of 3,78 when compared with the current year's corresponding budgets. Thus the estimate of gross revenue from both these sources for the ensuing year shows a net improvement of 2,09 over the budget estimate and of 3,54, over the revised estimate for the current year.

73. The revised estimate of 'Working Expenses' compared with the budget estimate for the current year shows an increase of 1,43 which is mainly due to the necessity of carrying out certain special repairs to the Sind and Indus Canals in Sind and the urgent need of commencing the construction of a new head to the Desert Canal which is also chargeable to special repairs of that canal. This increase has been covered by re-appropriation of funds from the head '15' within the same grant. The amount actually transferred to this head from the head '15' to cover the expenditure on special repairs referred to is 2,16 but this increase has been partly reduced by a saving of 73 under 'Pensionary charges' under this head as these charges are now taken at 14 per cent. on the estimate for establishment

instead of 14 per cent. on the *average* expenditure during the previous three years as adopted for the purpose of the current year's budget. Thus the net increase under the head 'XIII' comes to 1,43.

74. The budget estimate of 'Working Expenses' for the ensuing year also shows an increase of 2,99 over the budget estimate for the current year and this is wholly due to the necessity of making a large provision of Rs. 4 lakhs in the next year's budget for completing the work of constructing the new head to the Desert Canal which has been commenced in the current year as stated above. The same reason holds good in the case of the increase of 1,56 in the next year's budget as compared with the current year's revised estimate.

XIV-Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

Revenue.

75. The budget and revised estimates for 1928-29, with the actuals for 1927-28 and the budget estimate for 1929-30 under this head are as shown below :—

—	Accounts, 1927-28	Budget estimate, 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
	86	85	17,00	17,00

76. Till end of the year 1927-28 the revenue derived from irrigation works for which no capital accounts are kept was only from direct receipts, such as sale of water, plantations, other canal produce, etc., and under the Audit and Accounts Rules in force no credit could be afforded to this class of works on account of the portion of land revenue due to irrigation. The budget estimate of 85 for the current year, which was prepared in January 1928, provided therefore for such direct receipts only.

77. In this Presidency there are numerous small irrigation works for which capital accounts are not kept. This class of works comprises small canal systems and protective bund lines in Sind and all old irrigation tanks and bandharas, numbering over 11,000, in the Deccan and Gujarat. Individually these works appear to be of small importance, but collectively they play an important part in Irrigation administration. For the improvement and repair of all these works an average expenditure of about Rs. 30 lakhs is being incurred annually under the head '15-Other revenue expenditure financed from ordinary revenue' and it is but fair and justifiable that *all* revenue derived from these works, including the share of land revenue due to irrigation on them which is not less than Rs. 16 lakhs a year, should be credited to the Revenue head 'XIV' of this class of works. These facts were represented to the Government of India with the object of getting the Audit and Accounts Rules modified and the Government of India, with the concurrence of the Auditor General, has since permitted to afford credit in this Presidency under the head 'XIV' on account of the portion of land revenue due to irrigation under these works by a corresponding reduction under '5-Land Revenue.' Government have therefore decided to introduce this change in the accounts with effect from the current year and it is for this reason that the revised estimate of revenue for the current year and the budget estimate of revenue for the ensuing year under this head, which are identical, show an increase of 16,15 over the current year 's budget on account of the credit of the portion of land revenue due to irrigation.

14, Interest on Works for which Capital Accounts are kept.

Expenditure (Reserved).

—	Accounts, 1927-28	Budget estimate, 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
Expenditure	54,75	56,66	55,83	57,11

78. Under Rule 24 of the Devolution Rules the capital sum spent upon the construction of productive and unproductive irrigation works and of other works financed from loan funds is to be treated as an advance made to the Local Government from the revenues of India. This advance is to carry interest at the rate of 3·3252 per cent per annum in the case of outlay incurred up to the end of 1916-17 and at 5·1979 per cent per annum in the case of outlay incurred from 1917-18 to 1920-21. The amount of this interest comes to 32,07 and this amount is included separately under the head '19-Interest' as interest on the advance in respect of Irrigation capital expenditure. Since 1921-22 the capital expenditure on Irrigation is being met from the loans for general purposes and the amount of interest payable on these loans is also shown separately under the head '19-Interest.' The head '14-Interest' is merely a *pro-forma* head to show the interest liabilities met from revenues on Irrigation capital and credit of the amount shown as expenditure under this head is taken by deducting the same amount from the expenditure shown under the head '19-Interest.'

The budget estimate of 56,66 for 1928-29 was framed as shown below :

Interest charges at 3·3252 per cent. on capital outlay of 7,62,51 on Irrigation major works to end of 1916-17 (except Lloyd Barrage).	25,36
Interest charges at 5·64 per cent. on capital outlay of 1,30,83 on Irrigation major works for the years 1917-18 to 1920-21 (except Lloyd Barrage).	7,38
Interest charges at 3·3252 per cent. on capital outlay of 1,76,09 on Minor Works to end of 1916-17 (except Lloyd Barrage)	5,85
Interest charges at 5·64 per cent on capital outlay of 2,88,35 on Irrigation works (except Lloyd Barrage) from 1917-18 to 1926-27	16,26
Interest charges at 5·64 per cent. on the estimated capital outlay of 18,92 on Irrigation works (except Lloyd Barrage) for 1927-28	1,07
Interest charges at 5·64 per cent. on half of estimated capital outlay of 22,31 on irrigation works for 1928-29 (except Lloyd Barrage)	63
	56,55
Add—Amount to be transferred from the head '55' on account of interest on the capital outlay met from refund of customs duty	11
	56,66

79. The revised estimate for 1928-29 and the budget estimate for 1929-30 are framed as follows :—

—	Revised estimate, 1928-29	Budget estimate, 1929-30
(1) Interest charges at 3.3252 per cent. on capital outlay of 7,61,90 on Irrigation Major Works to end of 1916-17 (except Lloyd Barrage)	25,33	25,33
(2) Interest charges at 5.49 per cent. on capital outlay of 1,30,83 on Irrigation Major Works for the years 1917-18 to 1920-21 (except Lloyd Barrage)	7,18	7,18
(3) Interest charges at 3·3252 per cent. on capital outlay of 1,76,09 on minor works (now brought under "55-Capital Works") to end of 1916-17 (except Lloyd Barrage)	5,86	5,86
(4) Interest charges at 5·49 per cent. on capital outlay of 3,07,55 on irrigation works (except Lloyd Barrage) from 1917-18 to 1927-28	16,88	16,88
(5) Interest charges at 5·49 per cent. on half the estimated capital outlay of 17,66 on irrigation works (except Lloyd Barrage) for 1928-29	48	..

	Revised estimate, 1928-29	Budget estimate, 1929-30
(6) Interest charges at 5·49 per cent. on the estimated capital outlay of 17,66 on irrigation works (except Lloyd Barrage) for 1928-29	..	97
(7) Interest charges at 5·49 per cent. on half of estimated capital outlay of 28,61 on irrigation works for 1929-30 (except Lloyd Barrage)	..	79
	55,73	57,01
Add—Amount to be transferred from the head '55' on account of interest on the capital outlay met from refund of customs duty	10	10
	55,83	57,11

80. Owing to the slight reduction in the rate of interest and decrease in the revised estimate of capital expenditure on irrigation works (other than the Lloyd Barrage and Canals Construction Scheme) during the current year, the revised estimate of interest charges has also shown a decrease of 83 from the budget estimate for 1928-29. The increase of 45 in the budget estimate for the ensuing year compared with the current year's budget is entirely due to the increase in the capital expenditure on works.

5-Other Revenue Expenditure financed from Ordinary Revenues (Public Works Department)

EXPENDITURE (RESERVED)

81. The works accounted for under this head can be financed partly from ordinary revenues and partly from the Famine Fund, since irrigation and embankment works having a protective aspect and famine surveys are legitimate objects of expenditure from that Fund. As the expenditure on all works for which capital accounts are not kept is to be booked in the first instance under this head without reference to the source from which the funds are provided, it will be necessary to deduct at the foot of the account of this major head a lump sum showing the amount financed from the Famine Fund, the residue representing the amount financed from ordinary revenues. The amount thus deducted will be shown in lump sum under a separate major head " 15 (1)-Other Revenue Expenditure financed from the Famine Fund."

82. The budget and revised estimates under this head for the current year with the actuals for the last year and the budget estimate for the ensuing year are as shown below :—

—	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Gross expenditure	37,45	35,93	33,93	26,99
Lump provision for regrant for lapses .	....	40	29	70
Deduct—Probable lapses in the budget year	....	—40	—29	—70
Total ..	37,45	35,93	33,93	26,99
Deduct—Amount financed from Famine Fund	—7,55	—6,70	—6,70	—7,50
Net amount charged to ordinary revenues	29,90	29,23	27,23	19,49

83. The revised estimate of gross expenditure under this head compared with the corresponding budget estimate for the current year shows a decrease of 2,00 which is due to the transfer of 2,16 by reappropriation from this head to the head ' XIII-Working Expenses ' in order to meet extra expenditure on special repairs to certain canals in Sind as already explained in paragraph 4 of the note under that head. This reduction of 2,16 under the head "15," has, however, been partly counterbalanced by an increase of 16 which had to be made in the revised estimate for " Pensionary charges " under this head on account of the revised procedure adopted for that purpose as explained in the above quoted note under the head " XIII ". Thus the revised estimate under the head " 15 " shows a net decrease of 2,00 from the budget estimate for the current year.

84. The gross budget provision of 26,99 for the ensuing year under this head shows a very large decrease over the current year's budget as well as the revised estimate. This decrease is due to comparatively smaller provisions made for " works " and " repairs " and consequent reduction in the provisions, at percentage rates, for " establishment " and " tools and plant " and " pensionary charges ". The reasons for making smaller provisions for " works " and " repairs " are (*i*) that certain bund works in the Karachi Canals and Western Nara Divisions, which have been in progress, will be completed in the current year and no provision is therefore made for them in the next year's budget, (*ii*) that very small provisions have been made for the Left Bank Bund line in the Nasrat Canals Division in Sind and for the Visapur Tank in the Ahmednagar Division in the Deccan as these works

are approaching completion, (*iii*) that the extra provision of about 2,54 made in the current year's budget for repairing the damage done to tanks and bunds in Gujarat and Sind by the heavy floods and rain in 1927 does not find place in the next year's budget and (*iv*) that a very small provision has been made in the next year's budget for special repairs to bunds and loops in Sind.

85. Out of the total budget provision of 26,99 for the next year 7,50 will be financed from the excess balance in Famine Relief Fund and the residue, *viz.*, 19,49, will be provided from ordinary revenues as indicated in the above table. The amount to be met from the Famine Fund has been provided under the head "15 (1)-Other Revenue Expenditure financed from the Famine Fund ".

15-Other Revenue Expenditure financed from Ordinary Revenues—A-Irrigation Works—Civil. Expenditure (Reserved)

	Accounts, 1927-28	Budget estimate, 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
Grant for repairs of minor irrigation works	3,01	8,21	6,47	5,98
Deduct—Amount financed from excess balance in the Famine Relief Fund	2,77	7,91	6,23	5,65
Net provision ..	24	30	24	33

86. The revised estimate for 1928-29, before transfer to 15(1), is 6,47, as against the sanctioned budget of 8,21. This figure includes the provision for the Special Engineer, Minor Irrigation Works and his works and establishment, and that for repairs to minor irrigation works in the charge of the Revenue Department. The decrease of 1,74 is due to the provision of 5,00 (included in 8,21) for works under the Special Engineer and also the provision of 23 for repairs to minor irrigation works in the Central Division not having been fully utilised. A saving of 1,85 is expected in the former provision and of 6 in the latter. This decrease is partially counterbalanced by an increase of 17 on account of the provision for the Water Diviner and his establishment which has hitherto been shown under 43-A, Famine Relief, but which has, under a new account procedure, now to be shown under 15-A and then to be transferred to 15 (1)—Irrigation—Civil. The net provision for repairs to minor irrigation works in non-precarious districts in the charge of the Revenue Department for 1928-29 is reduced to 24, as the saving of 6 is in respect of a non-precarious district.

87. The following provision is required for next year :—

(1) Special Engineer, Minor Irrigation Works, and his establishment (including Assistant Engineers)		1,92
(2) Works under the Special Engineer, Minor Irrigation Works, including survey charges, tools and plant		2,98
(3) Grants for repairs to minor irrigation works in the charge of the Revenue Department, distributed as follows :—		
Northern Division ..	50	
Central Division ..	9	
Southern Division ..	3	
		62
(4) Water Diviner and his establishment		46
Total ..		5,98

The decrease of 2,23 in the total provision for 1929-30 (5,98) as compared with the budget provision for 1928-29 (8,21) is due to a decrease of 2,56 in the provision for works under the Special Engineer (item 2) and a decrease of 19 in the provision for repairs to minor irrigation works in the charge of the Revenue Department (item 3), counterbalanced by an increase of 6 in the provision for the Special Engineer and his establishment, and an increase of 46 on account of the provision for the Water Diviner and his establishment which is now shown under this head for the first time (item 4). Of the total provision of 62 for item (3), 21 is for non-precarious districts and 41 for precarious districts. The whole provision for items (1) and (2), which pertain to precarious districts, and the provision of 41 for precarious districts under item (3) will be transferred to the head " 15 (1)—Other

Revenue Expenditure financed from Famine Fund". Of the provision of 46 for the Water Diviner and his establishment (item 4), 12 is for non-precarious districts and 34 for precarious districts. The latter amount will be transferred to the head "15 (1)". Thus the total amount transferred to 15(1) will be 5,65, while the net provision remaining under the head "15-A, Civil" will be 33, *i.e.*, 21 for grants to minor irrigation works in the charge of the Revenue Department (non-precarious districts) and 12 for the Water Diviner and his establishment (non-precarious districts).

15 (1)—Other Revenue Expenditure financed from Famine Fund (Expenditure—Reserved).

	Accounts, 1927-28	Budget estimate, 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
15, Other Revenue Expenditure financed from Ordinary Revenues—				
A-Irrigation Works—(Civil) ..	2,76	7,91	6,23	5,65
Do. do. (Public Works) ..	7,55	6,70	6,70	7,50
Total ..	10,31	14,61	12,93	13,15

88. According to the revised system of irrigation accounts this head is intended to show the expenditure (provided from the Famine Fund) on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is booked in the first instance under the major head "15, Other Revenue Expenditure financed from Ordinary Revenues" without reference to the source from which the funds are provided and the amount financed from the Famine Fund is deducted by a lump sum at the foot of the account under that head. The amount thus deducted under the head "15" is booked, without details, under the major head "15 (1), Other Revenue Expenditure financed from Famine Fund". It is thus purely a transfer head.

89. The variations in the revised estimates of the current year and the budget estimates for the next year under the Civil Department have been explained in the note under the head "15-A-Civil."

90. The next year's estimate of 7,50 under Public Works includes provisions for the following important works:—

	Rs.
(1) Extension of Kasimpur Bund and raising and strengthening Koreiwah Right Bank ..	2,40
(2) Left Bank Bund line of the Nasrat Canals Division.	1,75
(3) Visapur Tank	1,25

16-Construction of Irrigation, Navigation, Embankment and Drainage Works.

91. This head is intended to show the capital expenditure provided from the Famine Fund, or from ordinary revenues, on irrigation works for which capital accounts are kept. The whole of the expenditure on all such works is booked in the first instance under the major head "55-Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to revenue" without reference to the source from which Funds are provided and the amount financed from the Famine Fund, or from ordinary revenues, is deducted by a lump sum at the foot of the account under that head. The amount thus deducted under the head "55" is booked, without details, under the major head "16-A" if the amount is provided from the Famine Fund, and "16-B" if it is met from ordinary revenues. It is thus purely a transfer head.

92. The provision made under this head at present is only in connection with the *interest* charges on the capital outlay on the Lloyd Barrage and Canals Construction Scheme. It has been decided, with the approval of the Government of India, to meet a portion of the interest charges by an annual contribution not exceeding Rs. 10 lakhs for the first 20 years from the Famine Grants and a portion from the Capital if such a course is considered necessary. During the years 1923-24 and 1924-25, however, the Lloyd Barrage and Canals Construction scheme was not credited with the full annual contribution of Rs. 10 lakhs, but only with amounts of Rs. 1,83,112 and Rs. 6,38,055 representing the total interest charges payable by the scheme during those years. An amount of Rs. 11,78,833 is therefore due for payment to the project and it has been decided to provide this amount in the next year's budget from the excess balance in the Famine Relief Fund to meet a portion of the interest charges in addition to the annual contribution of Rs. 10 lakhs for the ensuing year which is to be provided from ordinary revenues owing to the revision of the rules regulating the Famine Relief Fund. The following table indicates the provision made under the head "16" on this account:—

—	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Portion of interest charges on the capital outlay on the Lloyd Barrage and Canals Construction Scheme in Sind—				
16-A.—Financed from Famine Fund	10,00	....	....	11,79
16-B.—Financed from ordinary revenues	....	10,00	10,00	10,00
Total ..	10,00	10,00	10,00	21,79

XVI and 19, Interest.

Revenue.

Head	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
(1) Interest on loans and advances from the Provincial Loan and Advances Account ..	13,46	12,86	14,01	14,96
(2) Interest on arrears of revenue	43	35	30	35
(3) Interest on loans granted by Bombay Development Department to local bodies out of Bombay Development loan	44,52	43,97	43,97	43,68
(4) Interest on loans granted by Development Department from Government of India Advances to Co-operative Housing Societies and private individuals under State aided building schemes		31	42	48
(5) Interest on loans granted to three local bodies in Bombay City out of funds borrowed from Government of India and Provincial Loan Fund	89,12	89,37	89,36	83,10
(6) Interest on general balances deposited with the Government of India	4,39	..	74	..
(7) Interest on development balances deposited with the Government of India ..	2,38	..	..	..
(8) Miscellaneous—				
(*i*) Ordinary	21	10	15	20
(*ii*) Development	4,28	4,25	4,25	4,23
(9) Refunds—				
(*i*) Development	— 46	— 49	— 49	— 49
(*ii*) Ordinary	— 6	— 6	— 4	— 6
Total ..	1,58,27	1,50,66	1,52,67	1,46,45
Ordinary ..	1,07,55	1,02,62	1,04,52	98,55
Development ..	50,72	48,04	48,15	47,90

Expenditure—(Reserved).

—	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Interest on Provincial Loans.				
(1) Interest on Bombay Development Loan ..	66,45	66,11	66,11	66,11
Other Items.				
(2) Interest payable to Central Government on—				
(*a*) Advances to the Provincial Loan Account	7,68	6,30	6,30	4,91
(*b*) Advances for Irrigation Capital expenditure	32,07	32,07	32,07	32,07
(*c*) Other advances ..	2,17,98	2,29,97	2,33,40	2,31,31
(3) Management of debt (Development) ..	19	20	20	20
Total ..	3,24,37	3,34,65	3,38,08	3,34,60

—	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Deduct—Interest transferred to 8, Forest ..	— 43	— 44	— 43	— 43
Deduct—Interest transferred to Commercial Departments (14, Interest)	— 54,65	— 56,55	— 55,73	— 57,01
Deduct—Interest transferred to 55, Construction, Navigation, etc., on capital funds borrowed from Government of India	— 35,51	— 39,60	— 40,18	— 51,76
Deduct—Interest transferred to 55, Construction etc., for interest on the amount financed from general balances as well as on the amount previously financed from Provincial Revenues.		— 6,85	— 6,84	— 9,97
Deduct— Interest transferred to 55, Construction, etc., for interest on the amount financed from Development Department funds	..	..	— 73	..
Deduct—Interest on Government Commercial undertakings (Distillery)	— 1,66	— 2,00	— 2,25	— 2,25
Deduct—Interest on Government Commercial undertakings (Dapuri)	..	..	— 26	— 26
Deduct—Interest portion of equated payments out of revenue in respect of commuted value of pensions	— 18	— 26	— 34	— 75
Deduct—Interest transferred to 42, Bombay Development Scheme	— 21,30	— 21,30	— 25,19	— 25,19
Net Total ..	2,10,64	2,07,65	2,06,13	1,86,98
Ordinary ..	97,48	98,29	98,05	86,92
Development ..	1,13,16	1,09,36	1,08,08	1,00,06

Revenue.

93. The ordinary revenue represents the interest received by the Local Government on advances and loans from the Provincial Loan and Advances Account. This account, the capital transactions of which are outside the ordinary budget figure, provides for the grant of loans to agriculturists, to local bodies, etc. Interest on arrears of revenue and on provincial balances deposited with the Government of India are also credited to this head.

94. *Item 1.*—The increase in the revised estimate for the current year as compared with the current year's budget estimate is chiefly due to the credit to this head of interest on takavi advances given to cultivators from the famine fund, which in the budget estimates was included under the debt head " Famine Insurance (now Relief) Fund (Receipt side)." It is partially counter-balanced by decrease in interest on loans to local bodies, etc.

95. *Items 3, 4, 8 (ii) and 9 (i).*—Explained in the Development memorandum.

96. *Item 5.*—The receipts of interest on advances made for development purposes to the three Presidency Corporations, *viz.*, the Bombay Municipality, the City Improvement Trust and the Port Trust out of funds borrowed from the Government of India are credited to this head.

97. *Item 6.*—In the current year's budget no provision was made for interest on general provincial balances deposited with the Government of India, as when the budget was framed, it was thought that it would not be possible to place any deposit with the Government of India. But later a fixed deposit of 50,00 was placed with that Government for a period of 6 months from 1st March 1928. According to the rule now in force the Government of India pay interest at 1 per cent. less than their lending rate in the case of deposits which are initially placed for a period of 12 months and more and at 2 per cent. less than their lending rate when the deposits are initially for a period less than 12 months. If the period of deposit covers portions of two successive financial years, interest will be

calculated at the rates of interest prevailing in those periods. Accordingly interest on 50,00 amounts to 74, and it has been included in the revised estimates.

The next year 's budget does not provide for any interest on such deposits.

Expenditure.

98. Interest on Provincial Loans and interest payable to the Central Government (*a*) on advances to the Provincial Loan account, and on advances for Irrigation capital expenditure under Nos. 23 and 24 of the Devolution Rules, and (*b*) on other advances, is to be debited to " 19, Interest on Ordinary Debt." Charges on account of management of debt and other miscellaneous charges are also debited to this head. Credit is given to this head under the divisions :—

(1) "*Deduct*—Interest transferred to Forest Department " for the amount shown as expenditure under the head " 8, Forest."

(2) " *Deduct*—Interest transferred to Commercial Departments " for the amount shown as expenditure under the head "14, Interest on Works for which capital accounts are kept."

(3) " *Deduct.*—Interest transferred to 42, Bombay Development Scheme" for the amount shown as expenditure under that head.

(4) " *Deduct.*—Interest portion of equated payments out of revenue provided under 45, Superannuation allowances, etc." in respect of the commuted values of pensions.

(5) " *Deduct.*—Interest transferred to " 55, Construction of Irrigation, Navigation, etc" for the amount shown as expenditure under that head.

(6) " *Deduct.*—Interest on Government Commercial undertakings (Nasik Distillery)".

(7) " *Deduct.*—Interest on Government Commercial undertakings (Dapuri Workshop)".

99. *Interest Payable to the Central Government on advances to the Provincial Loan Account.*—The next year's estimate provides interest for one year at 4·78155 per cent. on the balance of 1,02,66 outstanding on 1st April 1929.

100. *Interest on advances in respect of Irrigation Capital Expenditure.*—Interest has been calculated at the rate of 3·3252 per cent. on the Irrigation capital outlay of 7,59,72 up to 1916-17 and 5·1979 per cent. on 1,30,88 from 1917-18 to 1920-21 under Devolution Rule 24.

101. *Interest on other advances.*—The figures against this item include interest on advances taken from Government of India for Development Department purposes, for the requirement of the three local bodies in Bombay City and for ordinary purposes. They are distributed as follows :—

	Accounts, 1927-28	Budget estimate, 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
(1) Development Department	67,82	64,35	67,69	58,94
(2) For 3 local bodies	89,12	89,37	89,36	83,10
(3) Ordinary	61,04	76,25	76,35	89,27

The details of figures for ordinary purposes for 1928-29 and 1929-30 are as follows :—

	Budget estimate, 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
(*a*) Interest on the outstanding balance of the advance of 90,00 of 1921-22 at the rate of 4¾ per cent ..	4,26	4,26	4,26
(*b*) Interest on the outstanding balance of the advance of 1,40,20 of 1922-23 at the rates of 6½ per cent in 1928-29 and at 5 per cent in 1929-30	8,93	8,93	6,81
(*c*) Interest on the outstanding balance of the advance of 1,56,71 of 1923-24 at the rate of 6 per cent ..	9,21	9,21	9,14
(*d*) Interest on the outstanding balance of the advance of 2,04,68 of 1924-25 at the rate of 5¾ per cent ..	11,53	11,52	11,44
(*e*) Interest on the outstanding balance of 3,13,00 of 1925-26 at the rates of 5½ and 5¾ per cent	17,24	17,29	17,24
(*f*) Interest on the outstanding balance of the advance of 1,11,98 of 1926-27 at the rates of 5 and 5¼ per cent ..	5,71	5,73	5,67
(*g*) Interest on the outstanding balance of the advance of 2,35,33 of 1927-28 at 5 and 5¼ per cent	11,92	11,95	11,80
(*h*) Interest on the advance of 3,42,13 of 1928-29 at 5 and 5¼ per cent	7,45	7,46	17,24
(*i*) Interest on the fresh advance of 4,17,45 of 1929-30 at 5 and 5¼ per cent	..	..	5,57
	76,25	76,35	89,27

The small increase in the revised estimates as compared with the current year's budget is due to the classification of loans drawn from 1925-26 into those for productive purposes and those for unproductive purposes. The next year's budget provides interest for 12 months on the total advance of 3,42,13 of 1928-29 (*h*) and for a broken period on the proposed advance of 4,17,45 (*i*). Since 1925-26 two rates of interest are charged by the Government of India on loans advanced from the Provincial Loans Fund, one standard rate of interest for advances to be utilised for productive purposes which are at present defined as those yielding an annual return of six per cent. or more and another rate higher by ¼ per cent. for advances to be utilised for unproductive purposes.

102. *Deduct—Interest transferred to Forest Department.*—The figures represent interest on advances taken for forest capital outlay shown under " 52-A, Forest Capital Outlay", which is debited to " 8, Forest ", as expenditure.

103. *Deduct—Interest transferred to " 14 Interest ".*—The figures are explained under " 14-Interest on works for which capital accounts are kept. "

104. *Deduct—Interest transferred to " 55, Construction of Irrigation, etc.*— According to the Lloyd Barrage Scheme sanctioned by the Secretary of State, interest on the capital outlay is to be met out of capital till the scheme becomes remunerative and interest to the extent of 10 lakhs is to be met from the annual Famine Insurance Grant. The interest charges according to the revised estimate of the current year amount to 47,75 out of which 10,00 are to be met from the ordinary revenues as no provision for Famine Relief assignment has been made. Of the total amount, 6,84 represent interest on the amount of Rs. 123 lakhs advanced from the general balance on the amount previously financed from Provincial Revenues and on the amount financed from the refund of customs duty, and 73 on the amount financed from Development Department funds. The next year's charges amount to 61,73 of which 10,00 are to be met from the ordinary revenue, as no provision for the Famine Relief grant has been made and 11,79 from the excess balance in the Famine Fund. 9,97 represent interest on the amount financed from general balances, on the amount met from refund of customs duty and on the amount previously financed from provincial revenues. In order to show correctly that all interest charges on the Lloyd Barrage are met from capital, they

are first transferred by deduct entry from " 19, Interest " to " 55, Construction of Irrigation ", and 10,00 are thereafter re-transferred to the revenue head, " 16, Construction of Irrigation-B-Amount financed from Ordinary Revenues in current and next years' estimates." 11,79, the arrears of interest, charges, are similarly retransferred to 16, Construction Irrigation -A- Amount financed from the Famine Fund in next year's estimate. And 10 are re-transferred to " 14, Interest on Works for which capital accounts are kept ". The interest on the amount advanced from general balances is debited to " 55-Construction of Irrigation, and the credit to Provincial revenues is given under " 19, Interest " by a deduct entry as there is no corresponding head on the receipt side to provide for such interest on amounts lent to commercial departments from the general balances.

105. *Deduct—Interest portion of equated payments out of revenue provided under 45, Superannuation in respect of commuted value of pensions.*—See paragraph 261 under " 60-B Payment of commuted value of pensions."

106. *Deduct—Interest on Government Commercial undertakings (Nasik Distillery and Dapuri Workshops).*—Credit is to be given to 19, Interest by deduct entry for interest charges on the net capital of distilleries managed departmentally as worked out at the beginning of the year after deducting depreciation charges up to the end of the previous year. Similarly credit is also given to this head as deduct entry for interest charges on the capital expenditure incurred on the Central Workshops at Dapuri.

107. *Deduct—Interest transferred to " 42, Bombay Development Scheme,*—See paragraphs 203 and 204 under " 42, Bombay Development Schemes " and Development Department Memorandum.

108. For Development Department figures please see the memorandum of that Department. Of the total interest charges of that Department 23,04 in the current year's budget and 26,84 in next year's budget are being met from the general balances.

20, Interest on other obligations.

	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Interest on advances from Famine Relief Fund for financing the Provincial Loan Account.	..	..	..	96
Total ..	..	..	..	96

109. See paragraph 266 under "Famine Relief Fund."

21, Appropriation for Reduction or Avoidance of Debt.

Expenditure (Reserved)

	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
(1) Sinking Fund for Bombay Development Loan	9,39	8,24	9,39	9,39
(2) Other appropriations—				
(*a*) Payment in respect of principal included in the annual equated instalments towards repayment of loans taken from the Provincial Loans Fund (Government of India) for "Other Irrigation" (productive and unproductive) and "Other purposes" (productive and unproductive) ..	5,32	6,53	6,99	8,51
(*b*) Adjustment of refunds from the Government of India of Customs duty on Government stores imported under capital account for ordinary and development purposes	3	..	..	..
	14,74	14,77	16,38	17,90

110. Item (1) is explained in the memorandum of the Development Department. It includes 5,61 in the current year's revised estimates and 5,72 in the next year's budget estimates which are to be met from the general balances.

111. The advances obtained formerly from the Government of India and latterly from the Provincial Loans Fund for general purposes were formerly divided into three classes : (a) Loans for Lloyd Barrage Scheme, (*b*) Loans for "Other Irrigation purposes" and (c) Loans for "Other Unproductive purposes" which include all other loans for general purposes. With effect from the current year loans under classes (*b*) and (*c*) have been subdivided into loans for productive purposes and those for unproductive purposes. It has been decided to repay these loans by means of annual equated instalments of principal and interest. The repayment scheme for (a) is not yet ready but those for (*b*) and (c) had been submitted to the Government of India for approval together with proposals in respect of advances made to the Bombay Port Trust, the Bombay Municipality and the Improvement Trust. Meanwhile repayments of (b) and (c) are being made with effect from 1925-26. The estimates for the current and next years under this head have been framed in accordance with the original programme. They do not provide for the repayment of advances utilised to pay the commuted values of pensions, which are provided under the capital head "60-B, Payment of commuted value of pensions." These advances are to be repaid by equated instalments of principal and interest within 15 years which are provided under the major head "45" (see paragraph 261 under "60-B"). The increase in the revised estimates as compared with the budget estimates is due to the classification of loans drawn from 1925-26 into those for productive purposes and those for unproductive purposes. The amount provided from revenue under "21" will be credited to the head "Appropriation for Reduction or Avoidance of Debt". (Receipt Side) under the Debt, Deposits and Advances section and will be finally paid to the Provincial Loans Fund through the head "Advances from Provincial Loans Fund" (Disbursement Side) under that section.

22, General Administration.

Expenditure (Reserved).

	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
A.—Heads of Provinces.				
Salary of the Governor	1,20	1,20	1,20	1,20
Sumptuary allowance of the Governor ..	28	27	27	26
Staff and Household of the Governor ..	5,55	6,47	6,47	6,05
Expenditure from contract allowance ..	1,07	1,08	1,08	1,08
Tour Expenses	1,18	80	1,00	80
Executive Council	2,75	2,73	2,73	2,73
Total, Heads of Provinces ..	12,03	12,55	12,75	12,12
B.—Legislative Bodies.				
Provincial Legislative Council	1,91	1,98	2,19	1,69
Election for Provincial Legislature ..	7	25	20	1,33
Total, Legislative Bodies ..	1,98	2,23	2,39	3,02
C.—Secretariat and Headquarters Establishments.				
Civil Secretariat	15,82	16,77	16,24	15,86
Commissioner of Settlements	55	66	61	59
Local Fund Audit Establishment ..	2,11	2,24	2,02	2,39
Total, Secretariat and Headquarters Establishments.	18,48	19,67	18,87	18,84
D.—Commissioners.				
Commissioner in Sind	2,71	2,78	2,86	2,85
Commissioners	3,07	3,08	3,14	3,11
Total, Commissioners ..	5,78	5,86	6,00	5,96
E.—District Administration.				
General Establishments	17,44	17,28	17,15	17,74
Sub-Divisional Establishments	30,18	31,39	30,70	30,91
Other Establishments	1,32,57	1,32,46	1,33,32	1,33,55
Total, District Administration ..	1,80,19	1,81,13	1,81,17	1,82,20
F.—Miscellaneous.				
Discretionary grants by Heads of Provinces, etc.	26	30	30	28
Miscellaneous	2	1	1	1
Total, Miscellaneous ..	28	31	31	29
Exchange	3	..	..	..
Grand Total ..	2,18,77	2,21,75	2,21,49	2,22,43

Expenditure (Transferred).

—	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
Ministers	1,61	1,58	1,58	1,60

112. *Staff and Household of the Governor.*—The decrease in next year's estimate as compared with the current year's budget estimate is due to the fact that the current year's budget included additional provision for the purchase of new motor cars for the incoming Governor.

113. *Legislative Bodies.*—The increase in the revised estimate as compared with the current year's budget estimate is due to the visit of inspection by members of the Legislative Council to the Lloyd Barrage and Sakrand Farm. The increase in next year's estimate as compared with the current year's budget estimate is due to the special provision for the preparation of electoral rolls and the expenses of the general election.

114. *Civil Secretariat.*—The decrease in the revised estimate of the current year is due to savings in the provisions for pay of officers in certain Departments of the Secretariat on account of the appointment of junior officers in place of seniors on leave, and also in the provisions for pay of establishments due to leave vacancies not having been filled up and to the appointment of junior clerks in place of seniors on leave. The next year's provision which is less than that of the current year takes into account the cost of the reorganization of the Legal Department of the Secretariat and provides for the Reforms Office for six months only instead of for a full year.

115. *Local Fund Audit Establishment.*—The estimates under this head are under the control of the Government of India and are entered under the Central head " 23, Audit."

116. *Charges of District Administration.*—The increase of 4 in the revised estimate is due to an increase of 86 in the provision for " Assessment of alienated lands less quit rents " on account of revision settlements in some districts, which is partially counterbalanced by savings of 13 and 69 under " General Establishment " and " Sub-Divisional Establishment " respectively in the provisions for pay of establishment, allowances, honoraria, etc. The increase of 1,07 in next year's estimate over the current year's estimate is due mainly to an increased provision of 88 for " Assessment of alienated lands less quit rents," to a provision of 27 for the revision of the pay of Mamlatdars and Mukhtiarkars and a smaller deduction by 62 in the figure for probable savings (non-voted) under " General Establishment " owing to a smaller number of officers going on leave outside India next year. These increases are however partly counterbalanced by larger deductions for probable savings (voted) under " Treasury Establishment " and " Sub-Divisional Establishment." The increase of 88 for " Assessment of alienated lands less quit rents " is however nominal, as it is merely a book entry and is counterbalanced by a corresponding increase under the receipt head " V, Land Revenue."

117. *Miscellaneous.*—The decrease in next year's estimate is due to the fact that smaller provisions based on past actuals have been made.

XVII—24, Administration of Justice.

Revenue.

	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Sale proceeds of unclaimed and escheated property	54	70	60	60
Court fees realised in cash	1,35	1,19	1,30	1,35
General fees, fines and forfeitures	11,73	12,34	12,34	12,25
Pleadership examination fees	3	4	3	5
Miscellaneous fees and fines	1,92	2,62	1,62	1,80
Miscellaneous	51	1,46	1,20	1,42
Recoveries of over payments	4	5	7	10
Total ..	16,12	18 40	17,16	17,57
Deduct—Refunds ..	— 1,36	— 82	— 86	— 75
Total ..	14,76	17,58	16,30	16,82

Expenditure (Reserved).

	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
High Court	10,74	11,73	11,28	11,39
Law Officers	5,18	4,90	5,09	5,43
Administrator General and Official Trustee ..	40	41	40	39
Coroner's Court	14	14	12	15
Presidency Magistrates' Courts	2,34	2,32	2,40	2,35
Judicial Commissioners	2,99	2,94	2,84	2,96
Civil and Sessions Courts	40,80	41,33	40,00	39,36
Courts of Small Causes	4,40	4,48	4,32	4,38
Criminal Courts	6,24	5,97	6,15	6,24
Pleadership Examination Charges	1	1	1	1
Exchange	1	..	..	..
Total ..	73,25	74,23	72,61	72,66

Revenue.

118. The principal source of revenue is general fees, fines and forfeitures. The decrease in the revised estimate and the estimate for the next year, as compared with the sanctioned estimate, is mainly due to less receipts from the Sheriff's fees, the fees of the Administrator General and the fines imposed in Presidency Magistrates' Courts. The increase in the revised estimate under refunds is due to larger payments to Municipalities from fines levied by the Bench Magistrates.

Expenditure.

119. *High Court.*—The decrease in the revised estimate is chiefly due to the High Court Judges on leave having drawn their leave salaries and vacation allowances in England, and also due to less expenditure for contingencies for the office of the Registrar, Appellate Side. The excess in the next year's estimate over the revised estimate for the current year is due to provision being made for 1929-30 in accordance with the reorganisation of the High Court establishment recently sanctioned.

120. *Law Officers.*—The increase in the revised and the budget estimate for the next year is due chiefly to the transfer of the provision for Government Pleaders' clerks to this minor head from the minor head "Civil and Sessions Courts" and to higher provision made on the actuals of past years for fees to Pleaders in criminal and civil cases, mofussil, inclusive of 13 for Public Prosecutor's fees in cases under the Mussalman Wakf Act, and 7 for "Law charges" in the Kulkarni Watan suits and appeals.

121. *Administrator General and Official Trustee.*—The decrease in the estimate for the next year is due to no provision being made for the leave salary of the Administrator General, as it will be drawn in England.

122. *Coroner's Court.*—The decrease in the revised estimate is due to the permanent incumbent of the post of Coroner's Surgeon being on leave out of India for a greater part of the year, and to the resulting less expenditure on the acting incumbent's pay. The estimate for the next year exceeds the sanctioned estimate owing to increased pay for the Coroner of Bombay.

123. *Presidency Magistrates' Courts.*—The revised estimate exceeds the sanctioned estimate owing to the temporary appointment of an Additional Presidency Magistrate for the trial of a gang case. The excess is also due to the entertainment of extra peons and malis for the Presidency Magistrates' Courts.

The estimate for the next year exceeds the sanctioned estimate on account of the provision for increments to officers.

124. *Judicial Commissioners.*—The decrease in the revised estimate is mainly due to the provision for leave salary not being expended in full, as a smaller number of officers were on leave.

The estimate for the next year exceeds the sanctioned estimate on account of extra menial staff for the new court buildings at Karachi.

125. *Civil and Sessions Courts.*—The decrease in the current year's revised estimate is due to less expenditure under "Pay of Officers," on account of (1) a large number of Subordinate Judges being appointed as Officiating Assistant Judges, (2) a large number of Indian Civil Service Officers having been on leave or deputation and having drawn their leave salary and allowances in England or elsewhere, to the transfer of the provision for Government Pleaders' clerks to the minor head "Law Officers," and to reduced provision for pay of clerks and process-servers owing to retrenchment from October 1928.

The decrease in the next year's estimate, as compared with the current year's revised estimate, is mainly due to reduced provision for pay of clerks and process-servers for the full year 1929-30 and reduced provision for allowances.

126. *Courts of Small Causes.*—The decrease in the revised estimate and the estimate for the next year, as compared with the sanctioned estimate, is due to reduced provision for pay of clerks and process-servers. The decrease in the revised estimate is also due to changes in the personnel.

127. *Criminal Courts.*—The revised estimate exceeds the sanctioned estimate on account of the temporary appointments of Special Magistrates at Nasik, Godhra, Surat, Belgaum, Nawabshah and Larkana and of the Resident Magistrate at Bardoli. The estimate for the next year exceeds the sanctioned estimate on account of increased provision for City Magistrates and for contingencies. The increase in the estimate for the next year is also due to the amount recovered from the Ahmedabad Municipality on account of the First Class Stipendiary Magistrate, Ahmedabad, trying municipal cases, being transferred to the receipt side.

XVIII and 25—Jails and Convict Settlements.

Revenue.

	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Jails	2,34	1,76	2,00	2,00
Jail Manufactures	3,63	3,80	3,55	3,56
Recoveries of over payments	4	10	3	5
Total ..	6,01	5,66	5,58	5,61
Deduct—Refunds ..	..	—1	—1	—1
Total ..	6,01	5,65	5,57	5,60

Expenditure (Reserved).

	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Jails	22,63	23,49	21,77	22,57
Jail Manufactures	1,63	1,75	1,90	1,85
Expenditure in England (Stores)	..	3	2	8
Total ..	24,26	25,27	23,69	24,50

Revenue.

128. *Jails.*—The increase of 24 in the revised estimate over the sanctioned estimate is due to higher receipts being anticipated under the detailed heads "Hire of Convicts" and "Miscellaneous."

Expenditure.

129. *Jails.*—The decrease of 1,72 in the revised estimate is due to savings anticipated in the provision under (1) "Pay of Officers," (2) "Pay of Establishment," (3) "Dietary Charges," (4) "Miscellaneous Services and Supplies," (5) "Charges in connection with Criminal Tribes Settlements" and (6) "Supplies to Jail from Jail Manufactures". The saving in the provision under "Pay of Officers" is mainly due to an Indian Medical Service Superintendent of a Central Prison being on deputation under the Punjab Government for a greater part of the year and to the abolition of the post of a separate Medical Officer at Karachi District Prison. The saving under "Pay of Establishment" is due to fewer temporary appointments being made than anticipated and less expenditure on leave salary. The saving under "Dietary Charges" is due to the introduction of the system of departmental purchase of food stuffs. The savings in the provision for charges in connection with Criminal Tribes are mainly due to (1) less expenditure on account of the pay of the acting Criminal Tribes Settlement Officer during eight months of the year and (2) less expenditure on account of establishment, several posts having been kept vacant which resulted in (3) less expenditure on Travelling Allowance and other allowances for the establishment.

The increase of 80 in the next year's estimate over the revised estimate is mainly due to (1) provision made for additional clerks and warders at Karachi District Prison owing to the extension of that prison to accommodate 180 more prisoners, (2) Provision made for additional warders at Shikarpur Special Prison

to guard prisoners hired out for canal clearance work, (3) anticipated transfer of officers and staff during the next year; and (4) increased provision on account of biennial supply of warders' uniform at a greater number of Jails.

130. *Jail Manufactures.*—On the expectation that the expenditure in the next year will be normal the estimate for that year has been based on the current year's sanctioned estimate with an increase of 10. This increase is due to the fact that more orders are anticipated from Government Departments for jail-made articles as a result of the orders proposed to be issued directing that Government Departments should purchase jail-made articles as far as possible.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

XIX and 26, Police.

Revenue.

	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Presidency Police	2,62	5,57	5,45	5,47
Cash receipts under the Arms Act ..	41	35	37	36
Fees, fines and forfeitures	1,94	1,80	2,11	2,08
Miscellaneous	20	41	85	41
Police supplied to public departments, private companies and persons.	..	88	88	90
Recoveries of service payments	39	20	..	..
Contribution for Railway Police	1,73	1,73	1,77	1,76
Recoveries of overpayments	..	..	18	20
Total ..	7,29	10,94	11,61	11,18
Deduct—Refunds	—1	—2	—1	—1
Total ..	7,28	10,92	11,60	11,17

Expenditure (Reserved).

—	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Presidency Police	28,47	32,76	32,03	33,26
Superintendence	2,97	3,05	3,05	3,00
District Executive Force	1,14,08	1,16,19	1,15,67	1,21,18
Police Training School	1,05	1,37	1,20	1,44
Village Police	59	64	62	65
Special Police	14	16	16	16
Railway Police	10,98	11,33	11,03	11,21
Criminal Investigation Department ..	6,45	6,46	6,49	6,68
High Commissioner—Stores	..	3	2	1
Exchange	2	..	..	..
Deduct— Anticipated saving due to separate provision for leave salary in the High Commissioner's budget.	..	—1,72	..	—2,30
Total ..	1,64,75	1,70,27	1,70,27	1,75,29

Revenue.

131. The increase in the revised for 1928-29 as compared with the budget for the same year is chiefly under the minor heads "Fees, fines and forfeitures" and "Miscellaneous", which is however partially counterbalanced by the decrease under the minor head "Presidency Police". The increase under "Miscellaneous" is due to the recoveries anticipated for the additional Police at Sholapur. The decrease under "Presidency Police" is mainly due to less receipts anticipated from cattle pounds in Bombay City and contribution recoverable from the Bombay

Port Trust in respect of the Harbour and Dock Police. This is, however, partially counterbalanced by more receipts under "Fees recoverable for licenses granted under the Motor Vehicles Act". The increase in the budget for 1929-30 as compared with the budget for 1928-29 is mainly under the head "Fees, fines and forfeitures", which is however partially counterbalanced by the decrease under "Presidency Police". The decrease under "Presidency Police" is mainly due to less provision made for receipts from cattle pounds in Bombay City in view of the progress of the actuals of 1928-29. The minor head "Recoveries of service payments" has been replaced by two separate minor heads "Recoveries of overpayments" and "Collection of payments for services rendered" in accordance with the decision of the Auditor General; as the actuals recorded under the minor head "Recoveries of service payments" during the year 1928-29 relate to the minor head "Recoveries of overpayments. the necessary provision in respect of revised estimates of 1928-29 and budget estimates of 1929-30 are shown against the minor head "Recoveries of overpayments".

Expenditure.

132. *Presidency Police.*—The decrease in the revised estimate for 1928-29 as compared with the budget for the same year is mainly due to less expenditure (1) under "Pay of Establishment" under "City Police" owing to vacancies in the Police force, grant of leave on half average pay, leave without pay, etc., (2) under "House rent allowance" under "City Police" owing to supply of Government quarters to the members of the Police force, and (3) under "Pay of Establishment" under "River, Harbour or Marine Police" owing to the reduction in the strength of the Watch and Ward establishment and short vacancies. The increase in the budget for 1929-30 as compared with the budget for 1928-29 is chiefly due to (1) full provision being made on account of the entertainment of additional Police staff mentioned below sanctioned during the year 1928-29 from savings available in that year:—

(*a*) 6 Constables for policing Worli Development area.

(*b*) 3 Clerks in the Motor Vehicles Department in the Office of the Commissioner of Police, Bombay.

(*c*) 7 Constables for new traffic posts on the new road connecting Hornby Road with Mint Road.

(*d*) 1 Sub-Inspector returned from the Police Training School, Nasik, entertained for duty in the Bombay City.

(*e*) 4 Head Constables for duty on the Harbour Patrol,

and (2) new provisions made on account of (*a*) creation of 17 additional posts of Sub-Inspectors of Police to form a reserve for leave vacancies in the cadre of the Indian Officers of the Bombay City Police, (*b*) entertainment of a special staff of 2 male attendants at the Police Hospital, Bombay, for guarding and escorting mental cases.

133. *District Executive Force.*—The decrease in the revised estimate for 1928-29 as compared with the budget for the same year is mainly under "Pay of Officers". This is, however, partially counterbalanced by greater expenditure due to the accounting of the receipts on account of additional Police on the revenue side, provision for which was made in the budget for 1928-29 by deduction from charges under this head. The increase in the budget for 1929-30 as compared with the budget for 1928-29 is partially due to less lump deductions made under "Pay of Establishment," "Allowances" and "Contingencies" as more expenditure is anticipated under those units owing to the issue of orders to fill up vacancies in the Police force. It is also partially due to the transfer of the provision of Rs. 56,817 to this head from "33, Public Health" for payment of the contribution for lands reserved by Government for use of Bhamburda Police lines and bungalows and to new provisions made for (1) increase in the strength of certain Police stations in the Bombay Suburban District, (2) entertainment of 2 additional Sergeants at Ahmedabad and (3) grants for the purchase of uniform and chargers to Deputy Superintendents of Police.

134. *Police Training School.*—The decrease in the revised estimate for 1928-29 as compared with the budget for the same year is mainly due to less expenditure

under "Pay of Officers" and under "Training allowance to students". The increase in the budget for 1929-30 as compared with the budget for 1928-29 is mainly due to the increased provision made under "Pay of Officers" for the training of an additional Assistant Superintendent of Police who is to be nominated for next year.

135. *Railway Police.*—The decrease in the revised estimate for 1928-29 as compared with the budget for the same year is partly due to less expenditure under "Pay of Officers" owing to change of personnel and partly due to less expenditure under "Pay of Establishment" and "Allowances" owing to vacancies in the Police force. The decrease in the budget for 1929-30 as compared with the budget for 1928-29 is mainly due to the reduction in the Sind Railway Police staff owing to the transfer of the Watch and Ward duties to the Railway Companies. This is however, partially counterbalanced by less lump deductions made under "Pay of Establishment," "Allowances" and "Contingencies," as more expenditure is anticipated under these units owing to the issue of orders to fill up the vacancies in the Police force.

136. *Criminal Investigation Department.*—The increase in the budget for 1929-30 as compared with the budget for 1928-29 is mainly due to the increased provision made under "Pay of Establishment," "Allowances" and "Contingencies" owing to the transfer of 2 Sergeants from the Bombay Harbour Police to the Bombay City C.I.D. and to the creation of a temporary post of a Deputy Inspector of Police in the Bombay City C.I.D.

27. Ports and Pilotage—Provincial.

Expenditure (Reserved)

—	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
(1) Pay and allowances of officers and men afloat.	16	16	16	16
(2) Ports Establishment	4	4	4	5
(3) Miscellaneous	1	1	1	2
Total ..	21	21	21	23

137. Under the Reforms, ports, except such as may be declared to be major ports, and inland water-ways, including shipping and navigation thereon, so far as they are not declared to be Central subjects, are Provincial subjects.

138. The first minor head relates to charges in connection with the steamer *Jhelum* and the flat *Multan* which are used by the Commissioner in Sind for touring purposes.

139. Under the Reforms the receipts in connection with the survey of inland vessels and the cost of establishment therefor are to be treated as Provincial, while those for ocean-going vessels are to be treated as Central. Accordingly expenditure in connection with the Marine Survey Department is treated as Central, seven per cent. of the *net* cost being debited to Provincial. A provision of five on this account is made in the estimate under the second minor head.

140. The third minor head provides for the boat establishment of the Collector of Kolaba.

"30, Scientific Departments."

Expenditure (Transferred)

	Accounts, 1927-28	Budget estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Transferred				
(1) Provincial Museums	54	83	80	86
(2) Donations to Scientific Societies ..	4	4	4	4
Total ..	58	87	84	90

141. *Provincial Museums.*—The increase in the next year's estimate on account of Provincial Museums as compared with the current year's budget is mainly due to the increased provision on account of the proposed appointment of a Curator for the Satara Museum and for the increase in the grant-in-aid to the Natural History Section of the Prince of Wales Museum of Western India, Bombay.

XXI—31-Education (Transferred).

Revenue.

—	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
University	3,87	4,92	3,93	4,89
Secondary	4,00	4,94	3,84	4,90
Primary	2	-1	1	1
Special	21	28	28	28
General	3,00	3,08	3,53	3,62
Total ..	11,10	13,23	11,59	13,70
Refunds	—3	—3	—3	—3
Grand total ..	11,07	13,20	11,56	13,67

Revised Estimates for 1928-29.

142. The decrease in the revised estimates as compared with the current year's budget is chiefly due to the rates of fees in Government schools and colleges not having been raised as was contemplated when the budget was framed and a reduction of 10 in the normal receipts from fees in Government secondary schools counterbalanced by the following increases :—

(*a*) Increase of 14 under " Income from Endowments" on account of the interest on additional securities purchased from the unexpended income on the several Endowment Funds of the Royal Institute of Science ;

(*b*) Increase of 21 under " Miscellaneous" and 10 under " Recoveries of over-payments" in view of the progress of current actuals.

Budget Estimate, 1929-30.

143. *University.*—Provision has again been made next year under this head for an income of 85 from the proposed increase in the rates of fees in Government Arts and Professional Colleges which Government intend to levy in order to reduce the net cost to the state of educating students in these institutions which has been found to be abnormally high as compared with the similar cost to Government in the case of aided institutions. Government have also decided that the system of free-studentships should be abolished in Arts and Professional Colleges and that financial assistance should be given to poor students in the form of scholarships in lieu of free-studentships. A provision of 12 has accordingly been made under this head on account of increased income from fees.

144. *Secondary.*—Provision has again been made in next year's Budget under this head for an income of 1 lakh owing to the proposed increase in fee rates in order to reduce the abnormally high burden to the state of Government secondary schools for boys as compared with the similar cost in the case of non-Government aided secondary schools.

145. *General.*—The following receipts are credited to this head :—

(*a*) Contributions.
(*b*) Income from Endowments.
(*c*) Miscellaneous receipts comprising mainly the following items :—
  (1) Vernacular Final Examination Fees.
  (2) London Chamber of Commerce Examination Fees.
  (3) Drawing Examination Fees.
  (4) Government Scholarship Examination Fees.

(5) Government Commercial and Clerical Certificate Examination Fees.

(6) Secondary Teachers Certificate Examination Fees.

(*d*) Recoveries of over-payments.

The increase of 54 under this head is made up mainly of the following increases counterbalanced by a reduced provision of only 6 for contributions against the current year's provision of 34 :—

(1) Income from the Endowment Funds of the Royal Institute of Science, Bombay	14
(2) Increase in the fee-receipts of the various examinations chiefly due to the introduction of fees for the Vernacular Final Examination for girls and the increase in the number of candidates appearing for the examination	14
(3) Refund of building grant by the Bombay Education Society	49
(4) Increase in the provision for recoveries of over-payments based on past actuals	5

The reduced provision on account of contributions is due to (1) the absence of any provision for contribution from the Trustees of the N. M. Wadia Charities for the Physics and Engineering Laboratories of the College of Engineering, Poona, the last instalment of 25 having been paid in the current year and (2) the discontinuance of the contributions (3) of District Local Boards in Sind for Middle School scholarships owing to the latter having been provincialised.

Expenditure.

—	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
University	18,25	17,24	17,12	17,37
Secondary	24,08	24,32	23,74	24,67
Primary	1,27,05	1,32,63	1,30,65	1,36,60
Special	9,24	10,01	9,36	10,32
General	16,48	21,30	16,57	17,73
Expenditure in England—Stores Exchange	1	41	..	..
Total ..	1,95,11	2,05,91	1,97,44	2,06,69
Lump deduction	..	—3,65	..	—4,50
Net total ..	1,95,11	2,02,26	1,97,44	2,02,19

Revised estimates for 1928-29.

146. The main alterations in the revised estimates for the current year are accounted for as follows :—

(*a*) The decrease under secondary is due mainly to some posts of Assistant Masters in Government Secondary Schools being vacant and to the deputation of teachers on higher pay and the appointment of substitutes on lower pay in their places.

(*b*) The decrease under " Primary " is due mainly to the fact that of the sum of Rs. 15 lakhs budgetted for the extension of primary education Rs. 2 lakhs were provided on the understanding that equivalent income would be forthcoming from increased fees in Government colleges and secondary schools.

Owing to those increases not having been put into effect, expenditure under this head was correspondingly curtailed.

(*c*) *Special.*—The decrease under this head is chiefly due to some posts of Assistant teachers being kept vacant in Government Training Schools and the reduced number of students in those schools.

(*d*) *General.*—The decrease under this head is mainly due to the transfer of a considerable portion of the Government inspecting, clerical and menial staff to District Local Boards in connection with the transfer of the control of primary education to these Boards under the Bombay Primary Education Act, 1923.

(*e*) *Expenditure in England—Stores.*—Provision on this account has been omitted as no orders have been placed with the High Commissioner.

Budget estimate, 1929-30.

147. *General Remarks.*—In view of the present financial stringency, it has been found necessary to continue to omit all provisions for building grants except a small sum of 20 for building grants to primary schools of local bodies. For the same reasons no additions have been made to the provisions for grants-in-aid to non-Government educational institutions.

148. *University.*—The following are the important modifications in next year's estimates as compared with the current year's budget :—

(1) Provision of 13 for equipment for the Mechanical Engineering Laboratory of the College of Engineering, Poona.

(2) Provision of 38 on account of contribution to be paid by the College of Engineering, Poona, for certain lands reserved for the use of the College under the Poona Town Planning Scheme No. I.

(3) The increased expenditure due to the items referred to above has been partly counterbalanced by the omission from the next year's estimate of the non-recurring provision for machinery and equipment for the College of Engineering , Poona, made in the current year's budget.

(4) A sum of 1,17 out of the total provision of 1,23 paid by Government to the Bombay University is a statutory provision under the new Bombay University Act. The former amount has therefore been shown as non-voted.

149. *Secondary.*—The increase of 35 under this head is on account of increments to officers and establishments in Government Secondary Schools for Boys and Girls and a small addition on account of the rent of the hostel of the Mirpurkhas Madressah and High School.

150. *Primary.*—The main alterations under this head as compared with the current year's budget are the following :—

(*a*) The Government Central School, Yeravda, having now been transferred to the District Local Board, Poona, the provision on account of this school has been transferred from the head " Government Primary Schools for Boys " to the head " Grants to Local Bodies for Primary Education. "

(*b*) The function of making grants to aided Primary Schools having now been transferred to Local Authorities under the Bombay Primary Education Act in the case of the majority of the Local Authorities concerned, a sum of 3,09 from the current year's allotment of 5,78 for recurring grants and a sum of 4·5 out of the allotment of 7 for non-recurring grants for apparatus, books and furniture have been transferred to the head " Grants to Local Authorities for Primary Education. " This is in accordance with the policy of Government to continue to bear in the form of datum line grants to Local Authorities the full cost on account of grants to aided schools which were being paid at the time of the transfer of control of primary education to them.

(*c*) The bringing into force of the Primary Education Act has involved the bifurcation of the inspecting , clerical and menial staff between Government and the District Local Boards. This bifurcation has not yet been completed but in view of the transfers already effected a sum of 3,21 has been transferred to the head " Grants to Local Authorities for Primary Education "

from the head "Inspection." This is also in accordance with the policy of Government to bear in the form of datum line grants to Local Authorities the full cost of the Government staff transferred to the District Local boards.

(*d*) Owing to financial stringency the provision for the scheme formulated by the Compulsory Primary Education Committee has been retained at the current year's figure of 15,00. A sum of 2,00 out of this allotment was provided in the current year on the distinct understanding that steps would be taken to bring in an income of an equivalent amount by raising the rates of fees in Government Arts and Professional Colleges and Secondary Schools. This proposal having been negatived by the Legislative Council in the current year the above amount of 2,00 could not be utilized but has again been entered in next year's estimate on the same understanding. If the proposal to raise the fees is now approved by the Legislative Council the amount in question will be available to meet the cost to Government of further Schemes for the expansion of primary education.

151. *Special.*—The increase is due to the provision of 30 for building grant to V. J. Technical Institute to cover establishment and tools and plant charges on the new workshop. There will be a corresponding credit under "XXX—Civil Works." A provision of 6·5 has been entered in next year's estimate under this head for the opening of a class for preparing holders of a Diploma in Architecture of the Sir J. J. School of Art, Bombay, for the final examination of the Royal Institute of British Architects.

The current year's provision of 94 for stipends to students in the Training Schools for Boys has been reduced next year to 66 in view of the steps taken by Government for the regulation of the output of trained teachers and the actuals of 1927-28.

152. *General.*—This head comprises the minor heads—

(*a*) Direction.
(*b*) Inspection.
(*c*) Scholarships.
(*d*) Miscellaneous.

Among the important changes as compared with the current year are the following :—

(1) The provision under "Direction" has been decreased by 3·5 mainly on account of the Deputy Director of Public Instruction going on leave preparatory to retirement and the appointment of an officer on lower pay in his place.

(2) A large reduction under "Inspection" has resulted from the (1) bifurcation of the inspecting, clerical and menial staff referred to in paragraph (c) above under the head "Primary" and (2) the reductions in the provisions for travelling allowance and service postage and telegrams on the basis of the past actuals.

(3) *Scholarships.*—The current year's lump provision of 2,44 on account of extra cost of the scheme for the creation of special scholarships for Backward classes has been distributed in next year's estimates under the appropriate detailed heads, namely, Arts Colleges, Professional Colleges, Secondary Schools, etc.

In view of the decision referred to above to abolish free-studentships in colleges and to grant scholarships in lieu thereof , a lump provision (12) has been made under the head "Additional aid to students in Government Colleges."

153. *Expenditure in England—Stores.*—No provision is considered necessary during next year under this head.

31, Education—Reserved.

Expenditure.

	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
Secondary	4,98	5,09	5,09	5,05
Special	1,43	1,43	1,43	1,47
General	34	48	46	48
Exchange	..	..	..	..
Total ..	6,75	7,00	6,98	7,00

154. *Revised estimate, 1928-29 and Budget estimate, 1929-30.*—No explanation is called for as the figure approximate to the figure for the current year.

XXII and 32, Medical.

Receipts

	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Medical Schools and College Fees	1,31	1,48	1,33	1,33
Hospital Receipts	1,90	1,84	1,95	1,92
Mental Hospital Receipts	1,36	1,06	1,38	1,30
Contributions	85	8,13	7,59	7,95
Income from Endowments	17	16	17	16
Miscellaneous	12	5	13	11
Recoveries of over Payments	24	28	23	7
Collection of payments for service rendered ..	..	..	25	..
Total ..	5,95	13,00	13,03	12,84
Deduct—Refunds ..	—9	—8	—10	—9
Total ..	5,86	12,92	12,93	12,75

Expenditure (Transferred)

	Accounts, 1927-28	Budget Estimate, 1928-29	Revis Estimate, 1928-29	Budget Estimate, 1929-30
Medical Establishment	6,03	6,14	6,04	5,96
Hospitals and Dispensaries	24,29	31,48	30,54	32,04
Grants for Medical Purposes	4,18	4,30	4,00	3,95
Medical Colleges and Schools	5,39	4,93	5,14	5,32
Mental Hospitals	5,73	5,93	5,81	5,76
Chemical Examiners	74	70	68	58
Expenditure in England—Stores ..	..	35	39	21
Exchange	1	..	..	..
Total ..	46,37	53,83	52,60	53,82

Receipts.

155. *Medical Schools and College fees.*—In view of the gradual fall in the actual receipts during past years, the revised estimate for the current year and the budget for the next year have been placed at 1,33. The decrease is due to the fall in the number of students.

156. *Mental Hospital Receipts.*—The revised for the current year and actuals for the past year indicate that the receipts may be expected to reach 1,30. The estimate for the next year has, therefore, been placed at this figure.

157. *Contributions.*—The total amount of contributions recoverable during the next year from Local Boards, Municipalities, etc., on account of the maintenance of hospitals and dispensaries, pay of Subordinate Medical Service officers, etc., lent to them amounts to 7,95 and this figure has, therefore, been entered in the budget. The receipts during the current year are estimated by the Surgeon General to amount to 7,59 and this figure has been adopted in the revised.

158. *Miscellaneous.*—This includes fees for chemical analysis and anti-rabic treatment and miscellaneous receipts.

159. *Collection of payments for service rendered.*—This represents the amount of payment by the Central Government to the Bombay Government for analytical work done during 1927-28 by the Chemical Analyser's Laboratory at Bombay for the Customs Department. The Government of India have now established a new Laboratory for such work and there will, therefore, be no receipts under this head next year.

Expenditure

160. *Medical Establishment.*—The decrease of 10 in the revised estimate for the current year as compared with the sanctioned estimate of 6,14 is mainly due to savings owing to the Indian Medical Service appointments being filled by non-Indian Medical Service officers and the full provision made for the former not being utilized. The estimate for next year approximates to the revised estimate for the current year and is framed so as to meet the pay and allowances of the establishment that will actually be on the roll during that year.

161. *Hospitals and Dispensaries.*—(*a*) The revised estimate for the current year is 30,53 against the budget figure of 31,48. The decrease is due to—

(1) Savings under "Pay of Officers" "Pay of establishments, and allowances."

(2) Transfer of the provision of 19 on account of grants to (1) Miss Piggott's scheme for the training of *dais* in Hyderabad, (2) Nasik Sanatorium and (3) League for combating venereal diseases to the head "Grants for Medical Purposes" under which these grants are classifiable.

(*b*) The estimate for next year is 1,50 more than the revised estimate for the current year owing principally to provision being made in the budget for the following new hospitals :—

1. The Sir Byramjee Jeejibhoy Children's Hospital, Bombay.
2. The Ellappa Balaram Pavilion, J. J. Hospital, Bombay.
3. The Sir Currimbhoy Ibrahim Memorial Hospital, Bombay.

162. *Grants for Medical Purposes.*—Owing to the conversion of the Medical School, Hyderabad, into a Government School, the grant of 50 to the School provided under this head has not been utilized. Against this saving of 50 the grants amounting to 19, mentioned in the preceding paragraph, have been taken as a set-off and the revised has been put at 4,00. In the next year's budget, provision of 10 on account of the grant to the "Lady Wilson's Village Maternity Association" has been transferred from the Major head "33-, Public Health" to "32-Medical—Grants for medical purposes" under which it is properly classifiable.

163. *Medical College and Schools.*—The revised estimate for 1928-29 and the budget estimate for 1929-30 are higher than the budget figure of the current year owing to provision for the Hyderabad Medical School being made under this head with effect from the current year. Formerly the School was managed by a Committee to which Government paid a grant-in-aid and the provision was, therefore, made under "Grants for Medical purposes." As the school has now been taken over by Government, the provision for it is made under this head. The 50 thus transferred are partially counterbalanced by savings in the grants under "Pay of officers" and "Pay of establishment" of the Grant Medical College.

16 . *Mental Hospitals.*—Savings are anticipated under "Pay of establishment" and "Contingencies" and therefore the revised estimate for the current year has been placed at 5,81 against the budget figure of 5,93. The provision for the next year is smaller than the budget figure in view of the revised for the current year and the actuals of past years.

165. *Chemical Examiners.*—The provision has been reduced from 70 during the current year to 58 for next year owing to the reduction of establishment and

certain grants, as the Customs work which used to be done at the Provincial Laboratory has now been transferred to a new Laboratory established by the Government of India.

166. *Expenditure in England—Stores.*—The revised for the current year exceeds the budget by 5 due chiefly to expenditure on the "carry over" from the indents forwarded during the last financial year.

32, Medical—Reserved.

Expenditure.

	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Grants for Medical Purposes	5	6	6	6
Total ..	5	6	6	6

167. The provision is on account of the grant-in-aid to the Bombay Medical Council.

XXIII and 33, Public Health.

Revenue.

—	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
(1) Sale proceeds of sera and vaccines ..	1,20	3,64	3,64	3,65
(2) Contributions	12	2,49	2,49	2,28
(3) Miscellaneous	4,99	8,24	7,09	7,92
(4) Recoveries of over payments ..	17	10	10	10
Total ..	6,48	14,47	13,32	13,95
Deduct—Refunds ..	—5	—3	—5	—5
Total ..	6,43	14,44	13,27	13,90

Expenditure (Transferred.)

(1) Public Health Establishment ..	7,31	12,48	11,03	11,55
(2) Grants for public health purposes ..	7,45	7,34	7,68	11,82
(3) Expenses in connection with epidemic diseases.	1,85	2,75	2,06	2,08
(4) Bacteriological Laboratories	79	3,92	3,60	4,04
(5) Pasteur Institutes	31	50	33	41
(6) Works	4,07	3,27	3,78	3,71
(7) Exchange	1	..	..	..
(8) Expenditure in England— Stores	..	15	13	15
Total ..	21,79	30,41	28,61	33,76

Revenue.

168. The sale proceeds of quinine, etc., and contributions for public health purposes are credited to this head. The decrease in the revised estimate under "Miscellaneous" as compared with the current year's budget is due to less receipts anticipated on account of establishment and tools and plant charges for works carried out by the Sanitary Engineer on behalf of local bodies and other Departments, etc. The decrease in the next year's estimate under "Contributions" as compared with the current year's budget is due to the cessation of contribution towards the Bio-Chemical Unit at the Haffkine Institute from the Indian Research Fund Association and to less recoveries anticipated by the departmental officers from Local Boards and Municipalities towards the cost of the Vaccination Establishments.

Expenditure.

169. *Public Health Establishment.*—The expenditure shown under this minor head relates mainly to (1) the Director of Public Health and Assistant Directors and their establishments, (2) Public Health Laboratories, Poona and Sind, and the Vaccine Institute, Belgaum, (3) the Sanitary Engineer and his establishment and (4) the Consulting Surveyor and his establishment. The decrease in the revised estimate as compared with the current year's budget is due mainly to savings under "Pay of Officers" (Non-voted) and to the credit of percentage charges on works under "56-A, Capital Outlay on Improvements on Public Health." The decrease in the next year's estimate as compared with the current year's budget is mainly due to the credit of percentage charges, as mentioned above, partly counterbalanced by increase in pay of officers and establishments.

170. *Grants for Public Health purposes.*—The main items of expenditure recorded under this head are :—

(*a*) Grants for special expenditure in connection with public health.

(*b*) Grant-in-aid to local bodies in connection with the employment of Health Officers and Sanitary Inspectors.

(*c*) Grants to Village Sanitary Committees.

(*d*) Charges on account of development and town planning schemes.

(*e*) Grants for Village Water Supply.

Item (*a*).—The current year's provision for this item is 4,30. The revised estimate for this year shows a saving of 2,00 in the grant to the Poona City Municipality for the Poona Drainage Improvement Scheme, 1st Section. In the ensuing year's estimate a provision of 4,67 is made. It consists of a provision of 2,25 for the Poona Drainage Improvement Scheme 1st Section and of 2,42 for grants to local bodies on account of Centage Charges on Works carried out through the Public Works Department Agency.

Item (*b*).—Government pay to the local bodies, subject to certain conditions, grants-in-aid equal to two-thirds of the pay of Health Officers and half the pay of Sanitary Inspectors employed in mofussil towns under the revised scheme for the appointment of Health Officers and Sanitary Inspectors to the Municipalities. The current year's provision of 85 on this account has been repeated for next year.

Item (*c*).—Government give grants to village Sanitary Committees in the proportion of one-fourth of their expenditure, the other three-fourths being contributed by local bodies and villagers. The provision proposed for grants to Sanitary Committees next year is the same as the current year's provision, *viz.*, Rs. 53,553.

Item (*d*).—The current year's provision is 68 for town planning and town extension schemes. The revised estimate shows a decrease of 56 as the provision of 56 for Shikarpur town planning scheme was not drawn by the Municipality as that body has not made sufficient progress with the works to be executed in the scheme. The next year's provision is 56.

Item (*e*).—Grants for village water supply. The provision for this grant was made during the current year under 43-A, Famine Relief and was met out of the excess balance in the Famine Fund. But in view of the revised schedule IV to the Devolution Rules the expenditure on grants for village water supply is to be recorded under the head 33, Public Health. In the revised estimate 3,00 have therefore been shown under this head. The charge will still be met from the excess balance in the Famine Fund. Next year a similar provision of 3,70 is made for this purpose, of which 2,34 is for grants for village water supply in precarious districts and will be met from the excess balance in the Fund while the balance of 1,36 is for the grants for water supply in non-precarious districts and will be met from ordinary revenues.

Besides the above grants provision is made under this head for grants to Health and Sanitary Associations, grant-in-aid to Baby Week Celebrations, etc. The provisions for a grant to the Karachi Municipality for the Tuberculosis Dispensary and for a grant to the Lady Wilson's Village Baby Scheme have been omitted from this head in the next year's estimate and made under 32, Medical. Next year's estimate under 33, Public Health includes a provision of 2 for a grant-in-aid to the Infant Welfare Society which was made in the current year under 47, Miscellaneous (both Reserved and Transferred).

171. *Expenses in connection with bubonic plague, malaria and epidemics.*—The revised estimate under this head is based on the progress of the latest actuals under the sub-heads " Expenses in connection with the Bubonic Plague " and " Malaria." The decrease in the estimate for next year is mainly due to reduced provision on account of free distribution and sale of quinine which are made on the basis of theactuals of the previous year and also owing to the absence of provision for " Prevention of Malaria in Bombay City."

172. *Bacteriological Laboratories.*—The decrease in the revised estimate as compared with the sanctioned estimate of the current year is mainly due to savings in the provision for " Pay of Officers." The increase in the next year's estimate

as compared with the current year's budget is due to increments of officers and establishments and also on account of grant of compensatory allowance to non-Indian Medical Service Officers attached to the Institute.

173. *Pasteur Institutes.*—The revised estimate for the current year is 33 against the budget estimate of 50. The decrease of 17 is due to savings anticipated in the provision for anti-rabic treatment in the Presidency. Correspondingly a reduced provision of 41 has been made for the next year.

174. *Works.*—The revised estimate for 1928-29 is 3,78 against the budget provision of 3,27. The increase of 51 is due to the necessity of providing a larger amount for maintenance and repairs. Similarly, 3,71 has been provided for next year.

XXIV and 34—Agriculture.

Revenue.

—	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
(1) Agricultural receipts	2,63	2,94	2,74	2,78
(2) Veterinary receipts	8	17	15	14
(3) Co-operative Credit	1	1,08	43	45
(4) Recoveries of service payments ..	3	5	5	5
Total ..	2,75	4,24	3,37	3,42
Deduct—Refunds ..	—1	—1	—1	—1
	2,74	4,23	3,36	3,41

Expenditure (Transferred).

—	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
(1) Agriculture	17,03	17,20	18,61	18,90
(2) Veterinary	5,09	5,26	5,40	5,38
(3) Co-operative	5,23	6,09	6,05	6,17
(4) Works	5	..	..	10
Total ..	27,40	28,55	30,06	30,55

Revenue.

175. *Agricultural receipts.*—The Agricultural College and school fees, proceeds of farm produce, cotton seed and implements sold by the Agriculture Department and recoveries in respect of boring operations conducted by the Department in non-precarious districts are credited to this head. The revised estimate for the current year shows a decrease of 20 as compared with the sanctioned estimate due mainly to the low prices of farm produce. The increase of 4 in the ensuing year's estimate as compared with the current year's revised calls for no remark.

176. *Veterinary Receipts.*—The small decrease in the current year's revised and the ensuing year's budget is due to the stoppage of the contribution by the Bombay Municipality to the Bombay Veterinary College (Rs. 2,500) and to the remission of fees for the inoculation of cattle.

177. *Co-operative Credit.*—The current year's sanctioned estimate includes 66 for audit fees from Co-operative societies which are at present exempt from such payment. Further consideration of the proposal to recover fees from these societies has been held in abeyance. This accounts for the decrease in the current year's revised and the ensuing year's budget as compared with the current year's sanctioned estimate.

178. *Recoveries of service payments.*—These are on account of cash receipts for services rendered in previous years.

Expenditure

179. *Agriculture.*—The increase in the current year's revised estimates as compared with the sanctioned estimate is due mainly to the transfer from 43-A, Famine Relief of 1,23 for boring operations in precarious districts and for Kadbi Storage operations at Karjgi as this expenditure has now to be shown under

34-A, Agriculture in view of the revised schedule IV to the Devolution Rules, although it will be met ultimately from the excess balance in the Famine Fund, and to larger expenditure (29) on account of the payment of subsidies to taluka development associations. A part of the increase is also due to larger expenditure on (*a*) travelling allowance in connection with the Ahmedabad Agricultural Show and (*b*) contingent charges of the Sakrand Agricultural Station. The increase is partially counterbalanced by savings in the provision for the pay of the Director, Sakrand Agricultural Station, and the Agricultural Engineer in Sind, as the posts are still vacant. The increase in the ensuing year's estimates as compared with the current year's revised estimate is due mainly to incremental salaries and to the provision for the Director, Sakrand Agricultural Station, and the Agricultural Engineer in Sind partially counterbalanced by larger deductions for probable savings.

180. *Veterinary Charges.*—The increase in the current year's revised estimate as compared with the sanctioned estimate is due mainly to larger expenditure on the purchase of anti-rinderpest serum as a preventive against cattle disease, partially counterbalanced by savings in the provision for pay and allowances of officers and establishment. The ensuing year's estimate shows a decrease of 2 as compared with the current year's revised due mainly to smaller provision for anti-rinderpest serum partially counterbalanced by larger provision for the pay of officers and establishments.

181. *Co-operative Credit.*—The current year's revised estimate is practically a repetition of the sanctioned estimate and the small decrease of 4 calls for no remark. The ensuing year's budget shows an increase of 12 as compared with the current year's revised estimate due mainly to incremental salaries and the provision for additional audit staff.

182. *Works.*—The provision of 10 under this minor head is intended to meet the expenditure on the reconstruction of the cooly lines on the Mirpurkhas Seed and Fruit Farms which suffered serious damage during the floods of 1927. The works are to be carried out departmentally.

XXV-35, Industries.

Revenue.

—	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
Industries	5	2	4	3

Expenditure (Transferred).

—	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget, Estimate, 1920-30.
Industries	69	1,01	83	1,47
Fisheries	1	1	1	1
Total ..	70	1,02	84	1,48

Revenue.

183. The receipts under this head are derived mainly from the sale proceeds of cloth woven at the weaving schools and demonstrations. The increase in the revised estimate as compared with the sanctioned estimate for the current year is due to the amount realized on account of the sale of the Rosha Oil Plant. The increase in the next year's estimate as compared with the current year's budget is due to the opening of weaving schools and demonstrations in Sind.

Expenditure.

184. The decrease in the revised estimate as compared with the sanctioned estimate for the current year is mainly due to savings in the grants for " Pay of Officers " and "Allowances " owing to the post of the Director of Industries having remained vacant for some months and to the appointment of an Assistant Director not having been made. Small savings are also anticipated in the grants for " pay of establishment " and " experimental works". The increase in the next year's estimate as compared with the current year's budget is due to expenditure on account of the following schemes and appointments which have been proposed as new items in next year's estimate :—

(1) Scheme for the establishment of a Weaving Institute.

(2) Scheme for the opening of weaving schools and demonstrations in Sind.

(3) Appointment of an Industrial Engineer.

(4) Appointment of an Industrial Chemist.

(5) Extra clerical and menial staff in the office of the Director of Industries.

(6) Appointment of a dyeing demonstrator.

XXVI and 37—Miscellaneous Departments.

Revenue

	Accounts, 1927–28.	Budget Estimate, 1928-29.	Revised Estimate, 1928–29.	Budget Estimate, 1929–30.
(1) Examination fees	40	35	38	40
(2) Fees for Inspection of Steam Boilers ..	1,43	1,42	1,42	1,44
(3) Miscellaneous	3	8	3	5
Total ..	1,86	1,85	1,83	1,89
Deduct—Refunds	—2	—2	—2	—2
Total ..	1,84	1,83	1,81	1,87

Expenditure (Reserved)

	Accounts, 1927–28.	Budget Estimate, 1928–29.	Revised Estimate, 1928–29.	Budget Estimate, 1929–30.
(1) Inspection of Factories	1,15	1,28	1,28	1,23
(2) Inspection of Steam Boilers	1,45	1,64	1,59	1,48
(3) Examinations	14	15	15	13
(4) Miscellaneous	1,32	1,50	1,24	98
Total ..	4,06	4,57	4,26	3,82

Revenue.

185. *Examination fees.*—The fees on account of the following items are credited to this head :—

(1) Fees for the Accountancy Diploma Examination.

(2) Fees received by the Civil and Military Examination Committee.

(3) Fees for the Sanitary Surveyors' Examination.

(4) Fees for the Examination of Health Officers.

(5) Fees for the Examination for the grant of Certificate of Competency to Electrical Contractors and Wiremen.

The slight increase in the revised estimate and the estimate for next year over the current year's budget estimate is due to an increase in the number of candidates appearing at the various examinations.

Expenditure

186. *Inspection of Factories, Steam Boilers and Smoke Nuisances.*—The decrease in the revised estimates for 1928-29 as compared with the sanctioned estimate for that year is mainly due to savings under leave salary and allowances of officers under the Boiler Department. The decrease in the next year's estimate as compared with the budget for the current year is due to lump reductions for probable savings chiefly under pay and allowances of officers and establishment under these Departments made on the basis of the past actuals.

187. *Miscellaneous.*—The charges on account of the "Labour Office" and of the offices of the " Commissioner for Workmen's Compensation " and the " Controller of Rent " are provided under this minor head. The decrease in the revised estimate as compared with the sanctioned estimate is due to savings chiefly in the grants for (*i*) Rent Controller and (*ii*) Commissioner under the Workmen's Compensation Act. The saving under (*i*) are due to the discontinuance of the establishment of the Rent Controller after 31st December 1928 and under (*ii*) to the post of the Commissioner being kept vacant. The duties of the Commissioner are being carried on by the Director of Information and Labour Intelligence. The same reasons hold good for the decrease in the next year's estimates as compared with the current year's budget.

37-Miscellaneous Departments.

Expenditure (Transferred).

—	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
Preservation and translation of ancient Manuscripts	3	3	3	3
Examinations	16	20	17	18
Miscellaneous	1	1	1	1
Total ..	20	24	21	22

Expenditure.

188. *Examinations.*—The charges on account of the Accountancy Diploma Board and the examination for the grant of certificates of competency to Electrical Contractors and Wiremen are debited to this minor head.

189. *Miscellaneous.*—The provision under "Miscellaneous" is on account of the pay of the "Marriage Registrar" Bombay and his office contingencies.

XXX and 41, Civil Works—Provincial—Transferred.

	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Revenue	17,05	17,72	18,05	18,05
Expenditure	1,17,90	1,20,82	1,20,53	1,27,14
Lump provision for regrant of lapses ..	..	3,75	..	60
Deduct—on account of probable lapses ..	..	3,75	..	60
Total ..	1,17,90	1,20,82	1,20,53	1,27,14

Revenue.

190. The receipts consist mainly of rents of buildings, rents of electrical and sanitary installations, tolls on roads and miscellaneous items. The increase of 33 in the revised estimate for 1928-29, as compared with the budget estimate for the same year, is due to increased receipts from rents of buildings, electrical and water supply and sanitary installations, miscellaneous items, etc.

Expenditure.

191. The increase of 6,32 in the budget estimate for 1929-30, as compared with that for 1928-29, is mainly due to an increased share of the total establishment and tools and plant charges of the department as a whole being provided under this head, as the works outlay under other Public Works heads has been reduced, particularly that provided under "60, Civil Works" and consequently so have also the establishment and tools and plant charges debitable to those heads. For information regarding the method of budgetting and accounting for establishment and tools and plant charges attention is invited to paragraphs 196 to 200.

192. The grant under "41, Civil Works—Provincial—Transferred" has been distributed as under :—

Works in progress	8,34
New Works	4,20
Acquisition of land in Poona Town Planning Scheme No. 1	9
Liabilities under the Workmen's Compensation Act	8
Reserve with Government	1,00
Discretionary grants	10,00
Repairs	51,33
Establishment	36,72
Tools and Plant	2,18
Grants-in-aid	16,42
Suspense	1,50
Expenditure in England—Stores	54
Deduct—English cost of Stores and Establishment	— 3,70
Lump *deduction* on account of probable savings on works and repairs	— 1,56
Lump provision for regrant of lapses	60
Deduct—on account of probable lapses in the budget year	— 60
	1,27,14

193. The provision for works in progress will be utilised mainly on the following works, for which an allotment of Rs. 10,000 or more has been proposed in each case :—

General Administration.—New Mamlatdar's Kacheri at Amalner (25).

Medical.—Construction of two separate wards for Parsi patients at the Central Mental Hospital, Yeravda (75).

Public Health.—Improvements to the Infectious Diseases Hospital, Poona (56).

Communications.—Low level masonry bridge over the Kamveri river in mile 0/4 of Bhiwandi Vada Road (25); Metalling and improving the road from Ahmedabad to Barwala (Section I from Sarkhej to Bavla) (45); Improvements to Poona Nasik Road (34); Improvements to Bombay Poona Road (40); Improvements to Poona Ahmednagar Road (15); Road from Otur to Brahmanwada (41); Improvements to the road from Indapur to Sarati *via* Bavda (51); Improvements to Junnar Narayangaon Road (62); Improvements to Hadapsar Nira Bridge Road (24); Improvements to Khandesh Nizam's Frontier Road (1,00); Improvements to the road from Nasik to the Nasik Railway Station (1,52); Construction of Warsa Borzar Road (Section I from Warsa to Umerpata) (10); (*a*) Improvements to miles 215 and 219 to 224 of Bombay Agra Road; (*b*) Improvements to miles 228, 229, 232 and 233 of Bombay Agra Road; (*c*) Improvements to miles 3-5, 8, 9, 11 and 12 of Dhulia Bhusawal Road; (*d*) Improvements to miles 4-7, 9 and 10 of Dhulia Chinchpada Road (15); Dhadgaon Shahada Road (Section IV from Dara to mile 3/7 of Shahada Khetia Road near Mohida) (10); Improving Sirsi Kodkani Road (20); Improving Khanapur Yellapur Road (20); Improving Sadashivgad Kadra Road (25);

194. The provision of 4,20 for new works is intended for the major works shown in Statement FF.

41, Civil Works—Provincial (Reserved).

——	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
Expenditure	4,67	4,15	4,15	4,03

195. The grant under 41, Civil Works—Provincial—Reserved has been distributed as under :—

Works	50
Repairs	2,67
Establishment	76
Tools and Plant	10
	4,03

[c] The provision of 50 for works will be utilised on works in connection with the three Government Houses at Bombay, Poona and Mahableshwar.

NOTE ON THE METHOD OF BUDGETTING FOR PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES

196. In this Presidency the Public Works Department Establishment is not separated into two distinct branches to deal with Irrigation and with Roads and Buildings or "Civil Works." With the exception of the staff employed on the Lloyd Barrage and Canals Construction, which is a self-contained unit with its own accounts and Audit Department, much of the ordinary establishment executes work in connection with both branches. The ultimate allocation of the cost of this mixed establishment to the various irrigation and civil works heads of accounts is, therefore, a matter of some complexity.

197. Up to 1923-24 separate demands were being made for Establishment and Tools and Plant charges under the various heads "XIII", "15", "55", etc. Provision on account of these charges was made on the percentage basis, *i.e.*, at the rate of 21½ per cent. on the cost of works and repairs for Establishment and 1½ per cent. on the cost of works and repairs for Tools and Plant. To that was added the total cost of Special Establishments and Tools and Plant for surveys debitable exclusively to each of the major heads. From the total estimated cost of all the Public Works Department Establishments and Tools and Plant the above provision made under each of the other heads on the percentage basis, was then deducted and the residue was shown under "41, Civil Works." Thus the Audit Officer had to watch the expenditure on Establishment and Tools and Plant under a number of different major heads. This procedure resulted in intermediate booking of expenditure (pending final allocation) under different heads and gave rise to unnecessary trouble and correspondence between the executive and accounts offices. It was, therefore, suggested in 1923 by the Auditor General that all Establishments and Tools and Plant charges of the Public Works Department (excluding Special Establishment and Tools and Plant required for survey works) should be included in one demand for grant under "41, Civil Works" and that this would facilitate the booking of expenditure as well as the appropriation audit. This procedure is now being followed. The details of the Public Works Department Establishment and Tools and Plant charges except those under the Lloyd Barrage and Canals Construction, special establishments and tools and plant for surveys mentioned above are given in the detailed Public Works Department Budget for "41, Civil Works." These charges are summarised in an abstract at the end of the budget and they are then distributed under the various major heads such as "XIII", "15", "55" and "60" in such a way that the estimates may correspond as far as possible with the sum that will be finally debited to these heads. Each of these heads was debited with 21½ per cent. on the estimated cost of works and repairs for establishment and 1½ per cent. for tools and plant till the year 1926-27. These percentage rates having been increased to 24 for establishment and 3 for tools and plant with effect from 1st April 1927 in view of the average rates of actuals for the previous five years the budget provisions for establishment and tools and plant charges under the heads "XIII", "15", "55" and "60" are being made at these revised rates since then. In addition to that each major head is debited with the whole of the cost of Special Establishment and Tools and Plant surveys, if any, exclusively concerned with those heads. As the Lloyd Barrage and Canals Construction is a self-contained unit, the establishment on which is not employed on other works, it is debited with the total actual cost of its Establishment and Tools and Plant and not with the percentage cost on works and repairs. The residue, after deducting these provisions for the other heads, is taken to be the Establishment and Tools and Plant charges of "41, Civil Works." This distribution is, however, *pro forma* for budget purposes only. For the purpose of demand, the whole of the voted expenditure on Establishment and Tools and Plant was included under "41" in the year 1925-26. From 1926-27 the same procedure is being followed, with the exception that as the Lloyd Barrage and Canals Construction is entirely a self-contained unit with its own Audit Officer it has been decided not only to debit it with the whole of its actual expenditure on Establishment and Tools and Plant but also to demand a separate grant for it under the head "55" under which all details of Establishment are given.

198. After the year has expired and the final figures of expenditure on Works, Establishment, etc., have been worked out, the total expenditure on ordinary

Establishment and Tools and Plant is distributed *pro rata* to the various Public Works Department major heads in each Circle of Superintendence on the basis of the total expenditure on works and repairs in the Circle.

199. The Auditor General has promulgated certain new rules for regulating the exhibition of recoveries in Government Accounts. These rules have come into force with effect from the year 1928-29. In accordance with these rules, recoveries on account of the estimated establishment charges in the case of the marginally* noted items, which previously used to be taken as deduction from expenditure, have been shown on the revenue side. The result of this new procedure is, therefore, an increase on the expenditure side with a corresponding increase in revenue.

*(1) District Local Boards.
(2) Contribution Works.
(3) Charges for review of Projects.
(4) Workshop Manufacture, and
(5) Secretariat charges on works carried out by the Sanitary, Poona, Water Works and Poona Drainage Divisions.

200. The demand under "41, Civil Works" is divided into two portions: "Civil Works—Reserved" which consists of the demand on account of Government Houses only, and "Civil Works—partly Reserved and partly Transferred" which includes the rest of the demand. It is treated as partly Reserved and partly Transferred because, as explained above, it includes provision for Irrigation Establishment which is reserved as well as for Roads and Buildings Establishment which is Transferred.

XXXI and 42—Bombay Development Scheme.

201. Revenue heads of receipts and expenditure have been opened for the Bombay Development Scheme since the year 1927-28, for such of the schemes on which further expenditure on major works is not contemplated, and during that year, the Industrial Housing Scheme was transferred to these heads. During the current year it has been decided to transfer the schemes of water and electric supply to the Ambernath Industrial area to these revenue heads, and, accordingly, a supplementary grant was obtained from the Council, at its last September-October session, under the revenue head of expenditure "42—Bombay Development Scheme," on account of votable revenue expenditure to be incurred on these schemes. This supplementary grant had to be obtained because when the budget estimates for the current year were sanctioned, the opening of the sub-heads, under the revenue heads of receipts and expenditure, for these two schemes was not sanctioned, and the budget provisions for these schemes were made under the capital heads of receipts and expenditure "XLII and 59—Bombay Development Scheme," along with the provisions for the other activities of the Department.

202. The provisions in the current year's budget and revised estimates and next year's budget estimates for the industrial housing scheme and the provisions made in the current year's revised estimates (by the supplementary grant referred to in paragraph 1 above) and in the next year's budget estimates for the schemes of water and electric supply in the Ambernath industrial area, are shown in the following statements :—

"XXXI—Bombay Development Scheme"

(Receipts).

INDUSTRIAL HOUSING SCHEME.

	Budget, 1928-29	Revised, 1928-1929	Budget, 1929-30
(1) Rents from chawls	7,25	4,57	6,55
(2) Cotton cess	14,00	14,00	14,00
	21,25	18,57	20,55
Suburban Scheme : No. 21-Ambernath Water Supply			
(3) Sales of water	..	40	84
(4) Other miscellaneous receipts	..	2	2
	..	42	86
Suburban Scheme No. 23-Ambernath Electric Supply			
(5) Sales of electricity	..	50	28
Total under "XXXI-Bombay Development Scheme" ..	21,25	19,49	21,69

"42—Bombay Development Scheme"

(*Expenditure*)

INDUSTRIAL HOUSING SCHEME.

—	Budget Estimates, 1928-29	Revised Estimates, 1928-29	Budget Estimates, 1929-30
(1) Original works	..	3	4
(2) Repairs and maintenance—			
(*a*) Annual repairs to chawls	1,00	80	80
(*b*) General tax	79	79	70
(*c*) Water tax	31	31	28
(*d*) Halalkhore tax	25	25	22
(*e*) Sanitary stores	8	8	8
(*f*) Rent to be paid to the Port Trust for land at Sewri ..	14	14	14
Total for repairs ..	2,57	2,37	2,22
(3) Establishments—			
(*a*) Pay of officers	7	7	7
(*b*) Pay of establishment	63	63	62
(*c*) Allowances and honoraria	19	19	19
(*d*) Contingencies	3	3	3
(*e*) Establishment debited *pro rata*	27	32	33
Total for establishments ..	1,19	1,24	1,24
(4) Tools and plant	2	2	2
(5) Interest	21,30	21,39	21,39
(6) Sinking fund	1,15	..	..
Total for Industrial Housing Scheme ..	26,23	25,05	24,91
Suburban Scheme No. 21—Ambernath Water Supply			
(7) Repairs and maintenance	..	25	38
(8) Establishments	..	11	14
(9) Interest	..	3,12	3,12
Total for Suburban Scheme No. 21 ..	..	3,48	3,64
Suburban Scheme No. 23—Ambernath Electric Supply			
(10) Repairs and maintenance	..	33	25
(11) Establishments	..	13	8
(12) Interest	..	68	68
Total for Suburban Scheme No. 23 ..	..	1,14	1,01
Total under "42—Bombay Development Scheme" ..	26,23	29,67	29,56

203. Budget and revised estimates for 1928-29 :—

(A) REVENUE.

Industrial Housing Scheme.

(1) *Rent from chawls.*—The receipts from rents of chawls originally estimated when the budget estimates for the current year were framed, were Rs. 7·25 lakhs. Owing to the protracted mill strike during the year the realisations from these rents have been seriously affected, and the estimate of receipts has been reduced in the revised to Rs. 4·57 lakhs.

(2) *Cotton cess receipts.*—The estimate of Rs. 14 lakhs under this head is the balance from the Government share of the estimated realisation from the town duty on raw cotton, leviable under section 195-B (2) of the City of Bombay Municipal Act, to be utilised for meeting the loss on the Industrial Housing Scheme, after allotting from the total Government share a sum of Rs. 4 lakhs for Suburban Schemes as required under that Act. The total estimated share of Government of the realisations from the cess is Rs. 18 lakhs for the current as well as for the next year.

(3) to (5) *Receipts from sales of water and electricity.*—The budget estimates of receipts for the current year for the Ambernath Water and Electric Supply Schemes were shown under the head "XLII-Bombay Development Scheme" for the reason stated in paragraph 1 above. These were Rs. 40,000 from sales of water and Rs. 45,000 from sales of electricity. The revised estimates are Rs. 42,000 and Rs. 50,000, respectively. They have been increased in the revised because of anticipated increase in sales.

(B) EXPENDITURE.

Industrial Housing Scheme.

(1) *Original works.*—In the budget estimates originally framed there was no provision for this item, but a small provision of Rs. 3,000 has been made in the revised estimates for expenditure on petty alterations that may be necessary to suit the requirements of the new tenants.

(2) *Repairs and Maintenance.*—The budget provision of Rs. 1 lakh for annual repairs to chawls has been reduced in the revised to Rs. 80,000. This provision is for annual repairs to all the 207 chawls of which 125 are occupied, and the rest unoccupied. This provision is based on the expenditure actually being incurred. It gives a rate of less than Rs. 600 for each occupied chawl and less than Rs. 100 for each unoccupied chawl.

The revised estimates for other items under "Repairs and Maintenance", *viz.*, for payment of Municipal taxes, for purchase of sanitary stores for the chawls and for payment of rent to the Port Trust are the same as the budget estimates.

The last item is for the payment of rent to the Bombay Port Trust for the land at Sewri occupied by the chawls, which has been obtained on lease from the Bombay Port Trust.

(3) *Establishments.*—The provision for item (*a*) Pay of officers, is for the pay of the Assistant Land Manager in charge of the chawls, at the rate of Rs. 550 per mensem.

The provisions for items (*b*), (*c*) and (*d*) are for the pay and allowances of the staff employed under the Assistant Land Manager for the rent collection and sanitary supervision of the chawls, and for office contingencies.

The details of the budget estimate of Rs. 27,000 and revised estimate of Rs. 32,000 for the item "Establishments debited *pro-rata*" are as follows :—

	Budget, 1928-29.	Revised, 1928-29.
(1) Part cost of the office of the Superintending Engineer, Northern Circle, and the Executive Engineer, Housing and Suburban Division, for the work of repairs and maintenance of chawls ..	23,000	26,000
(2) *Pro-rata* share of the cost of Secretariat establishment	4,000	6,000
	27,000	32,000

The budget estimates for (1) were based on the Superintending Engineer's suggestion made last year for the distribution of the cost of the Engineering staff employed on industrial housing and suburban schemes. The share of the Secretariat establishment charges was calculated last year on a basis which has now been superseded by orders issued this year.

The revised estimate for (1) is based on orders issued this year for the distribution of Engineering establishment charges, by which the balance of these charges remaining after charging certain receipts on a percentage basis, is to be distributed *pro-rata* on the expenditure on original works and repairs done by the Engineering staff.

The revised estimate for (2) has been calculated on the basis of 2 per cent. of estimated expenditure to be incurred on original works and repairs and 1 per cent. of estimated realisations from rents of chawls.

(4) *Tools and Plant.*—This is a small provision for tools and plant in connection with annual repairs to chawls.

(5) *Interest.*—This item represents interest charges payable by the scheme on the total borrowings incurred on its account. The budget estimate of 1928-29 was calculated on the total borrowings incurred for capital expenditure on the scheme at the rates of interest carried by the borrowings of the different years. The revised estimate of Rs. 21·39 lakhs is, however, calculated at a uniform rate of interest for all the borrowings, that uniform rate being the average rate at present paid by the Department on all its borrowings.

(6) *Sinking fund.*—When the budget estimates for the current year were framed last year, it was the intention of Government to provide sinking fund for the industrial housing scheme, even if the revenue account of the scheme showed a deficit. It has since been decided that the sinking fund should be suspended so long as the revenue account shows a deficit. In accordance with this decision, the sinking fund provision has been omitted in the revised, and no provision has been made in the next year's estimates.

(7) to (12) *Suburban Schemes Nos. 21 and 23—Ambernath Water and Electric Supply Schemes.*—When the budget estimates were framed last year, no revenue accounts were opened for these schemes, and the provisions for expenditure on repairs and establishments and interest charges were included in the provision under " 59-Bombay Development Scheme."

204. Budget estimates for 1929-30 :—

(A) Revenue.

Industrial Housing Scheme.

(1) *Rents from chawls.*—Please see the notes in paragraph 3 above on the revised estimate for the same item. The next year's estimate of Rs. 6·55 lakhs is the same as the actual collections in 1927-28 when there was no general strike.

(2) *Cotton cess receipts.*—This item needs no further explanation than that given in paragraph 3 above for the revised estimates.

(3) and (4) *Receipts from Suburban Scheme No. 21—Ambernath Water Supply.*—The budget estimate for next year is increased to Rs. 84,000, in view of the fact that the G. I. P. Railway are likely to take, for some months during the year, an additional temporary supply at Kalyan.

(5) *Receipts from Suburban Scheme No. 23—Ambernath Electric Supply.*—The budget estimate for next year is considerably reduced as compared to the revised estimate for the current year, in view of the fact that one of the principal consumers of electrical energy at Ambernath has given notice of discontinuing taking his supply from this Department.

(B) Expenditure

Industrial Housing Scheme.

(1) *Original works.*—The budget provision for next year is slightly higher than the current year's revised because more petty alterations are likely to be carried out.

(2) *Repairs and Maintenance.*—The provisions proposed for payment of municipal taxes next year are less than the revised estimates for the current year, owing to a probable reduction in the rateable value of the chawls included in the last award under section 144 of the City of Bombay Municipal Act.

(3) *Establishments.*—No remarks are necessary on the provisions proposed for next year under this head. They are practically the same as the provisions proposed for the current year's revised. The next year's estimate of establishments debited *pro rata* is higher by Rs. 1,000, because the estimate of receipts from chawls on which a charge of 1 per cent. is levied for Secretariat establishment charges, is higher next year than the current year's revised estimate.

(4), (5) and (6) Tools and Plant, interest and sinking fund, do not require further explanation than what is given in paragraph 3 above, for the revised estimates for the current year.

Suburban Scheme No. 21—Ambernath Water-Supply.

(7) *Repairs and Maintenance.*—The budget estimate for 1929-30 has been increased to Rs. 38,000 because of the extra charges for electric energy to be incurred in connection with pumping the additional temporary supply to be given to the G.I.P. Railway at Kalyan, and for which the receipts estimates have been increased to Rs. 84,000 from the current year's revised figure of Rs. 40,000.

(8) Establishment charges are calculated on the basis adopted by Government this year which has also been recommended by the Special Advisory Committee in their report on the Suburban Schemes.

(9) Interest charges are calculated on the borrowings incurred on this scheme at the average rate at present paid by the Department on all its borrowings.

Suburban Scheme No. 23—Ambernath Electric Supply.

(10) *Repairs and Maintenance.*—The provision proposed for next year is less than that for the current year's revised, because, as explained in the foregoing note in this paragraph on receipts from this scheme, one of the principal consumers will discontinue taking their supply next year from this Department.

(11) and (12) Same remarks as for items (8) and (9) above, for the water-supply scheme.

205. Taking all the three schemes together, the estimates of receipts and expenditure for the current and next years are as follows :—

	Revised 1928-29			Budget 1929-30		
	Receipts	Expenditure	Deficit	Receipts	Expenditure	Deficit
Industrial Housing Scheme	18,57	25,05	6,48	20,55	24,91	4,36
Suburban SchemeNo. 21—Ambernath Water-Supply	42	3,48	3,06	86	3,64	2,78
Suburban Scheme No. 23—Ambernath Electric Supply	50	1,14	64	28	1,01	73
Totals for all the three schemes ..	19,49	29,67	10,18	21,69	29.56	7.87

The position, therefore, is that the provincial revenues will have to provide this year for a total deficit of Rs. 10·18 lakhs on account of these three schemes, and next year the amount of the deficit is likely to be reduced to Rs. 7·87 lakhs. The main reason for the current year's deficit being so much higher than next year's is the mill strike which has very seriously affected the rent realisations from chawls this year. The deficit would have been still higher if provision for sinking fund for the three schemes had been made. For the industrial housing scheme no sinking fund is being provided at present, but an equivalent amount is paid from provincial revenues to the annual contribution for the maintenance

of the 1 per cent. depreciation fund of the Bombay Development Loan. Also in view of the fact that no sinking fund provision for the other two schemes of water and electric supply at Ambernath is made under the major head "42-Bombay Development Scheme", the amount of the subsidy proposed to be granted tc the Development Department next year has been fixed so as to include an amount equal to the sinking fund provision for these two schemes.

XXXII—Transfers from Famine Relief Fund and 43, Famine.

Revenue

	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Transfers from Famine Relief Fund ..	9,75	21,23	20,47	30,49
Total ..	9,75	21,23	20,47	30,49

Expenditure

	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Statutory provision for Famine Relief ..	33,60	..	..	..
Amount transferred from Famine Relief Fund	+9,75	6,62	1,88	..
Deduct—Amount transferred for payment of interest on Lloyd Barrage Capital ..	—10,00	..	..	..
Amount transferred to "15 (1)"	—10,31	..	..	..
Amount transferred to "43-B"	—7,90	..	..	..
Total, 43-A, Famine Relief ..	15,14	6,62	1,88	..
Total, 43-B, Transfers to Famine Relief Fund	7,90	..	..	..
Grand Total ..	23,04	6,62	1,88	..

Revenue

206. The amount to be drawn from the Famine Fund for expenditure under revenue heads is required to be shown under the Receipt head "XXXII—Transfers from Famine Relief Fund". The current year's budget contemplated a withdrawal of 21,23 from the Famine Fund for expenditure under the following revenue heads:

15 (1) Irrigation	14,61
43-A, Famine Relief	6,62
Total ..	21,23

It is now anticipated that only 20,47 will be required to be drawn in the current year from the Famine Fund for expenditure under the following heads:—

5, Land Revenue	6
8, Forest	1,21
15-(1), Irrigation	12,93
33, Public Health	3,00
34, Agriculture	1,23
43-A, Famine Relief	1,88
Expenditure in England—High Commissioner ..	16
Total ..	20,47

On account of the amendment of Schedule IV to the Devolution Rules of which fuller details are given in the next succeeding paragraph but one, the expenditure

on items for which provision was made in the current year's budget under the head "43-A, Famine Relief" has been transferred in the revised estimates from that head to other appropriate major heads specified above.

207. It is proposed to draw 30,49 next year from the Famine Fund for expenditure under the following revenue heads :—

	Rs.
5, Land Revenue	7,000
8, Forest	1,73,000
15-(1), Irrigation	13,15,000
16, Irrigation	11,79,000
33, Public Health	2,34,500
34, Agriculture	1,38,500
Expenditure in England—High Commissioner ..	2,000
Total ..	30,49,000

Expenditure

208. Pending revision of Schedule IV to the Devolution Rules, the Secretary of State sanctioned the suspension of the annual famine assignment for 1928-29 and consequently no provision was made for it in the current year's budget. The Governor General in Council has, with the sanction of the Secretary of State in Council, now revised Schedule IV to the Devolution Rules. Under the revised schedule the Government of Bombay is ordinarily required to make an annual famine assignment of Rs. 12 lakhs. It may be spent only upon the direct relief of famine, and not, as formerly, also upon the construction of protective irrigation works or other works for the prevention of famine. Any portion of it not so spent is to be transferred to the famine fund. But in any year when the accumulated total of the famine fund is not less than Rs. 75 lakhs this Government may suspend temporarily the provision of the annual assignment. As the balance at the credit of the fund exceeds Rs. 75 lakhs, no provision has been made in next year's budget for the annual assignment.

209. The current year's budget estimate provided for an expenditure of 6,62 under the head "43-A, Famine Relief" on items all of which were for the prevention of famine but not for direct famine relief. In accordance with the revised Schedule IV to the Devolution Rules, these items are shown under the appropriate major heads in the revised estimates. A supplementary provision of Rs. 1,87,524 for direct expenditure on flood relief in Gujarat and Sind was voted by the Legislative Council in September 1928, and this has been shown in the revised estimate for this head.

XXXIII—and 45, Superannuation

Revenue

—	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Contributions for pensions and gratuities ..	13,48	12,39	13,80	13,83
Miscellaneous	1,28	80	1,25	1,00
Total ..	14,76	13,19	15,05	14,83
Deduct—Refunds ..	—9	—5	—5	—8
Total ..	14,67	13,14	15,00	14,75

Expenditure (Reserved).

—	Accounts. 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Superannuation and retired allowances ..	59,32	58,62	60,60	61,60
Compassionate allowances	59	65	65	65
Gratuities	24	33	26	30
Covenanted Civil Service Pensions ..	38	43	40	43
Donations to Service Funds	8	8	8	9
Donations to Provident Fund	26	32	39	43
Exchange	4	..	..	..
Equated payments of commuted value of pensions charged to capital.	38	51	66	1,44
Deduct—Commercial Departments Pensions ..	—9,41	—8,95	—8,45	—8,63
Total ..	51,88	51,99	54,59	56,31

Revenue

210. *Contributions for pensions and gratuities.*—The increase in the current year's revised and the next year's budget estimate as compared with the current year's sanctioned estimate is due to the recovery of pension contribution at the revised rates and to the recovery of pension contribution from Local Boards and Municipalities on the attendance allowance paid to the teachers.

211. *Miscellaneous.*—The increase in the current year's revised estimate as compared with the sanctioned estimate is due to receipts on account of pensions paid by this Government on behalf of Military Department in previous years. The next year's estimate is based on the past actuals.

Expenditure

212. *Superannuation and retired allowances.*—The expenditure under this minor head is increasing year by year owing to the fact that the pensions are based on the revised scales of pay sanctioned from 1920-21 onwards. The current year's revised and the next year's budget estimates have been based on the present and past actuals.

213. *Donations to Provident Funds.*—Provision under this head consists mainly of Government contribution towards the provident funds of (1) the specialist officers in the Public Works and other Departments; (2) the typists in the Secretariat; and (3) the nursing establishment of the Sassoon Hospitals, Poona.

214. *Equated payments of commuted value of pensions charged to capital.*—The capital expenditure debited to the head "60-B, " Payment of commuted value of pensions " together with the interest accruing thereon, is to be repaid from revenue by equated payments spread over 15 years. These equated payments are debited to the head "45-Superannuation."

The actual expenditure under "60-B" was larger in 1927-28 than what was anticipated when the revised estimate for that year was framed. Consequently there is an increase in the provision for equated payments shown in the revised estimate of 1928-29 as compared with that in the sanctioned estimate.

The increase in the next year's estimate as compared with the current year's revised estimate is due to the fact that the current year's revised estimate includes equated payments in respect of expenditure in the two years ending 1927-28 whereas the next year's estimate includes the equated payments in respect of the three years ending 1928-29.

215. *Deduct—Commercial Departments pensions.*—The pensionary charges which are debited to the Irrigation and the Development Departments are shown as deduction of charges under this minor head. The decrease in the current year's revised and the next year's Budget estimates as compared with the current year's sanctioned estimate is due to the reduction in the provisions for the Irrigation Establishment on which the pensionary charges are calculated, and to the retrenchment in the Development Department.

XXXIV and 46, Stationery and Printing.

Revenue.

—	Accounts, 1927-28.	Budget estimate, 1928-29.	Revised estimate, 1928-29.	Budget estimate, 1929-30.
Stationery Receipts	43	39	42	42
Sales of Gazettes and other publications ..	1,74	1,26	1,56	1,26
Other Press Receipts	1,52	2,77	2,50	2,50
Total ..	3,69	4,42	4,48	4,18
Deduct—Refunds	—1	—6	—2	—2
Total ..	3,68	4,36	4,46	4,16

Expenditure (partly reserved and partly transferred).

—	Accounts, 1927-28.	Budget estimate, 1928-29.	Revised estimate, 1928-29.	Budget estimate, 1929-30.
Government Presses	9,04	10,12	10,47	9,87
Printing at Private presses	2	2	2	2
Purchase of Stationery Stores	3,13	3,21	3,56	3,31
Expenditure in England—Stores	..	2,20	1,72	2,31
Exchange	1	..	..	..
Stationery supplied to Transferred Departments	1,66	1,70	1,70	1,70
Stationery supplied from Central Government Stores to Provincial Government ..	..	1	1	1
Total ..	13,86	17,26	17,48	17,22

Revenue.

216. The provision of 2,50 under " Other Press Receipts " includes 73 on account of the cost of printing work done for Central Departments which was shown as a deduct entry under " 46-Stationery and Printing " up to 1927-28.

Expenditure.

217. *Government Presses.*—The increase in the current year's revised estimate is explained below.

Up-to-now the Depreciation Fund of the Government Presses was credited at the beginning of a year with the amount of depreciation calculated on the value of plant, machinery, etc., in use during the previous financial year. But, under revised rules recently sanctioned by the Government of India, it is to be credited immediately prior to the closing of the accounts of the year in which the depreciation arises. As this revision takes effect in the current year, the amount to be credited to the Depreciation Fund in this year's accounts will be the depreciation calculated for the two years, 1927-28 and 1928-29. In the current year's budget estimate provision has been made only for the depreciation during the year 1927-28 and therefore provision for that during 1928-29 has now to be made. The additional provision required on this account amounts to 71. Savings in other items bring the total increase under this head down to 35.

The decrease in the next year's budget estimate as compared with the current year's sanctioned grant is due to the following causes :—

(1) Reorganisation of the Stationery and Printing Department necessitating abolition or reduction of posts, allowances, etc., in Government Presses.

(2) Absence of provision for leave salary of the Superintendent, Government Printing and Stationery, in view of his intention to proceed on leave to England next year.

(3) Transfer of provision for import duty on paper from the head "Government Presses" to the head "Purchase of Stationery Stores".

(4) Abolition of Aden Jail Press.

(5) Less provision on account of convict labour.

The decrease is partly counterbalanced by the additional provisions on account of—

(*a*) the printing work in connection with general elections to the Provincial and Central Legislatures and other printing work ;

(*b*) increased pay and allowances granted to the officers and members of the establishment consequent upon the re-organisation of the Stationery and Printing Department ;

(*c*) additional temporary posts of 2 Assistant Managers in the Government Central Press and ;

(*d*) purchase of raw materials and other miscellaneous charges.

218. *Purchase of Stationery Stores.*—The increase in the current year's revised estimate is due to (1) the increased purchase of stationery stores and (2) the local purchase of drawing articles which were so far indented for from England.

The increase in the next year's estimate is due to the inclusion of the provision of Rs. 10,000 for import duty under this head instead of under the head "Government Presses" as was done hitherto.

219. *Expenditure in England.*—The increase in the next year's provision is due to the inclusion under this head of the provisions for "Renewals and Replacements" of English Stores.

220. *Cost of Services rendered by the Printing and Stationery Department to the Bombay Legislative Council.*—Out of the net provision made for the purchase of Stationery Stores in the current year's budget, a sum of Rs. 50,000 has been earmarked for the work of the Bombay Legislative Council. The cost of the services rendered to the Bombay Legislative Council during 1927-28 was Rs. 41,812.

XXXV and 47, Miscellaneous.

Revenue.

—	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
Unclaimed deposits	1,61	1,77	1,70	1,80
Treasure Trove	..	1	1	..
Sale of old stores and materials	1	16	16	1
Fees for Government Audits	60	57	65	55
Other fees, fines and forfeitures	6	10	5	10
Miscellaneous	13	35	15	10
Rents, rates and taxes	2,44	10	15	15
Sale of land and houses, etc.	3	10	5	3
Recoveries of overpayments	1,65	84	84	1,00
Contributions	..	..	25	30
Total ..	6,53	4,00	4,01	4,04
Deduct—Refunds .. Reserved	— 81	— 1,00	— 70	— 95
Deduct—Refunds .. Transferred			— 5	— 5
Total ..	5,72	3,00	3,26	3,04

Revenue.

221. *Sale of old stores and materials.*—The current year's estimate includes anticipated sale proceeds of three Government House Motor cars. The next year's estimate includes the anticipated sale proceeds of one motor van only.

222. *Fees for Government Audits.*—The increase in the current year's revised estimate as compared with the budget estimate is due to the anticipated recovery of arrears from the City Improvement Trust, Bombay.

223. *Miscellaneous.*—The contribution from the Bombay Municipality towards the Prince of Wales' Museum which was shown under this minor head in the current year's budget has been transferred to the minor head "Contributions." The decrease in the current year's revised and the next year's budget estimates is mainly due to this transfer.

224. *Recoveries of overpayments.*—The next year's estimate is based on the current and past actuals.

225. *Contributions.*—The current year's revised and the next year's budget estimates include *inter alia* contribution from the Bombay Municipality towards the Prince of Wales' Museum.

Expenditure (Reserved).

—	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
Durbar presents and allowances to vakils ..	3	5	5	7
Cost of books and periodicals	..	1	1	....
Donations for charitable purposes ..	1,56	1,77	1,67	1,75
Charges on account of vagrants	6	12	6	8
Rewards for the destruction of wild animals ..	..	1	1	1
Special Commissions of Enquiry	15	10	10	1
Irrecoverable temporary loans written off ..	8	25	38	19
Rents, rates and taxes	1,57	1,91	1,91	10
Contributions	58	28	1,16	71
Miscellaneous and unforeseen charges ..	1	7,01	5,12	3,52
Miscellaneous durbar charges	12	21	21	19
Total ..	4,16	11,72	10,68	6,63

226. *Special Commissions of Enquiry.*—Hitherto the cost of all committees except those appointed by the legislature was debited to this head. According to the orders recently received from the Controller of Civil Accounts the cost of committees constituted for purely departmental purposes will be adjusted under the departmental major heads concerned. The cost or commissions or committees, other than those appointed by the legislature, which owing to their importance or otherwise cannot conveniently be brought under any departmental major head will be debited to this head. A reduced provision is made in next year's budget as the cost debitable, under the recent ruling, to this head is expected to be small.

227. *Irrecoverable Temporary loans written off.*—The increase in the current year's revised estimate over the sanctioned grant is due to irrecoverable loans required to be written off in the Sehwan Taluka of the Larkana District.

228. *Rents, rates and taxes.*—The decrease of 1,81 in the next year's estimate is due to the fact that no provision is made for the payment of the general tax to the Bombay Municipality in respect of Government buildings in Bombay as the tax will henceforth be paid in arrears.

229. *Contributions.*—The current year's provision includes 16 for payment to the Telegraph Department on account of the loss on the working of the guaranteed telegraph and telephone lines (excepting the Bombay-Poona and Poona-Mahableshwar telephone lines). Against this provision the amount payable is 1,04, an excess of 88. This excess is mainly due to arrear recoveries on account of the loss on the working of the Poona-Sholapur line from the year 1924-25 onwards, which were not made by the Telegraph Department earlier through oversight.

The increase of 43 in the ensuing year's estimate as compared with the current year's sanctioned grant is due to larger provision for payment to the Telegraph Department to cover the loss on the working of the guaranteed telegraph offices and telephone lines (including the Poona-Sholapur line for which no provision exists in the current year's sanctioned estimate).

230. *Miscellaneous and unforeseen charges.*—The decrease in the revised estimate as compared with the sanctioned grant is due to transfer of funds from the Reserve to other minor heads and to expected savings (Rs. 1 lakh).

Owing to financial exigencies the next year's provision has been considerably reduced.

Expenditure (Transferred).

—	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
Special Commissions of Enquiry	12	33	33	1
Contributions	3,57	3,72	3,72	3,20
Miscellaneous charges for the treatment of patients at the Pasteur Institute ..	..	1	1	1
Miscellaneous and unforeseen charges ..	..	5,00	2,53	3,50
Total ..	3,69	9,06	6,59	6,72

231. *Special commissions of enquiry.*—Please see remarks in paragraph 226 above.

232. *Contributions.*—The decrease in the next year's estimate is mainly due to the reduction of the provision for grants-in-aid to Local Boards for expenditure on elections from 71 to 15 as only a few elections are to be held in the next financial year. This is partially counterbalanced by an increase of 6 for the payment of subsidies to district local boards towards the salaries of substitutes of Chief Officers, etc., whose appointments are approved by Government.

233. *Miscellaneous and unforeseen charges.*—The decrease in the revised estimate as compared with the sanctioned grant is due to transfer of funds from the Reserve to other major heads and to expected savings (Rs. 2 lakhs).

XL, Extraordinary Receipts.

Receipts.

	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
Sale of Land	..	23	5	10
Sale of other Government assets	7,91	..	..	..
Total ..	7,91	23	5	10

234. The decrease in the current year's revised estimate is due to the non-disposal of certain lands in the Upper Sind Frontier.

Expenditure under the Control of the Secretary of State.

Reserved.

Major Head	Accounts, 1927-28		Budget estimate, 1928-29		Revised estimate, 1928-29		Budget estimate, 1929-30	
	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted
5, Land Revenue ..	6	..	5	..	5	..	..	..
22, General Administration ..	17	1	12	27	14	53	11	..
24, Administration of Justice ..	1	..	1	..	1	..	1	..
26, Police ..	..	1	..	..	..	..	..	1
45, Superannuation ..	3	1,36	3	1,08	1	5,13	1	2,03
Total ..	27	1,38	21	1,35	21	5.66	13	2,04

Transferred.

Major Head	Accounts, 1927-28		Budget Estimate, 1928-29		Revised Estimate, 1928-29		Budget Estimate, 1929-30	
	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted
32, Medical ..	6	..	6	..	..	..	..	..
33, Public Health ..	..	..	..	..	..	5	..	..
Total ..	6	..	6	..	..	5	..	..

235. The expenditure incurred by the Secretary of State is on account of sundry items, *e.g.*, law charges in connection with Privy Council appeals, payment of leave and deputation salaries of Military Officers in Civil employ, outfit allowances of officers on appointment, etc. The increase in the current year's revised estimate under the head " 22-General Administration " is due to leave salaries of Members of the Executive Council and that in the current year's revised and next year's budget estimates under the head " 45-Superannuation " is due to the increased number of cases in which allocation of Military retired pay is being effected.

Expenditure in England under the Control of the High Commissioner.

Reserved.

Major Head.	Accounts, 1927-28.		Budget Estimate, 1928-29.		Revised Estimate, 1928-29.		Budget Estimate, 1929-30.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
5, Land Revenue ..	32	5	..	12	..	6	..	36
15, Miscellaneous Irrigation ..	..	4	..	..	..	16	..	2
22, General Administration ..	1,09	4,76	1,46	5,31	1,32	4,66	1,53	4,69
24, Administration of Justice ..	17	2,09	33	3,27	16	3,46	45	1,72
25, Jails and Convict Settlements ..	7	30	8	30	4	33	9	16
26, Police ..	28	3,68	23	3,50	33	3,76	16	3,76
31, Education ..	..	13	..	5	1	5	..	5
37, Miscellaneous Departments ..	18	15	10	8	12	5	1	5
42, Bombay Development Scheme ..	..	..	7	..	7	..	..	..
45, Superannuation Allowances and Pensions ..	1,03	8,29	1,20	9,60	1,20	9,61	1,52	11,00
46, Stationery and Printing ..	2,26	..	16	..	10	..	17	..
47, Miscellaneous ..	..	..	..	..	2	..	4	..
Total ..	5,40	19,49	3,63	22,23	3,37	22,14	3,97	21,81

Transferred.

Major Head.	Accounts, 1927-28.		Budget Estimate, 1928-29.		Revised Estimate, 1928-29.		Budget Estimate, 1929-30.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
6, Excise ..	67	2	52	..	34	..	13	22
8, Forest ..	1	1,71	..	1,47	..	1,46	..	1,15
9, Registration ..	6	..	..	..	..	..	..	..
31, Education ..	45	1,43	55	1,27	40	1,12	39	1,66
32, Medical ..	46	1,31	5	1,51	9	1,48	31	2,00
33, Public Health ..	39	59	32	68	34	54	29	68
34, Agriculture ..	..	49	..	56	1	77	2	55
35, Industries ..	2	..	2	..	2	..	4	..
37, Miscellaneous ..	..	..	..	..	..	1	..	..
41, Civil Works ..	84	2,28	21	3,07	35	2,58	13	3,03
47, Miscellaneous ..	..	..	..	..	..	2	..	..
Total ..	2,90	7,83	1,67	8,56	1,55	7,98	1,31	9,29

236. The expenditure incurred by the High Commissioner is on account of leave and deputation salaries, sterling overseas pay, etc. The decrease in the current year's revised estimate as compared with the current year's budget is due mainly to less expenditure on "Leave and Deputation salaries". The increase in next year's estimate as compared with the current year's provision is chiefly under "Superannuation Allowances and Pensions". Out of the total provision under this head 16 in the current year's revised and 2 in next year's budget will be met from the excess balance in the Famine Fund.

52-A, Capital Outlay on Forests not charged to Revenue.

(Transferred)

	Accounts, 1927-28.	Budget estimate, 1928-29.	Revised estimate, 1928-29.	Budget estimate, 1929-30.
52-A, Capital Outlay on Forests ..	2,44	2,98	2,89	2,72
Deduct—Amount transferred to the head "8-A, Forest Capital Outlay charged to Revenue"	—2,44	—2,98	—2,89	—2,72
Total	....	....	....	....

237. The head "8-A, Forest Capital Outlay charged to Revenue" has been opened to record transactions of a capital nature in accordance with the decision to classify, with effect from the financial year 1925-26, all expenditure in the Forest Department under "Revenue" and "Capital." All forest expenditure of a capital nature is to be brought to account, in the first instance, under the major head "52-A, Capital Outlay on Forests not charged to Revenue," such portion as it may be decided to finance from revenue being transferred at the end of the year to the new major head "8-A, Forest Capital Outlay charged to Revenue." No forest works will be financed from loan funds during the current or the ensuing year. The amount provided under this head has been reduced to *nil* as it will be transferred to "8-A, Forest Capital Outlay charged to Revenue."

238. The decrease in the revised estimate as compared with the sanctioned estimate is due mainly to smaller expenditure on survey operations in Peint forests and on land acquisition. The ensuing year's budget shows a reduction of 17 as compared with the current year's revised estimate. The decrease is due mainly to smaller provision for communications, roads and buildings (inclusive of the expenditure from the Chief Conservator's discretionary grant).

55, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure (Reserved).

239. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head "55". The capital expenditure on these works may be defrayed from general revenues of the year or from the Famine Fund or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc.; but the major head "55" is intended to include only expenditure incurred from sources outside the revenues of the year, and for this reason provisions made from ordinary revenues of the year or from the Famine Fund are to be deducted in lump from the gross provision under this head and shown under a separate head "16", the residue representing the amount provided from sources outside the revenues.

240. The budget and revised estimates for the current year, with the actuals for the last year, and the budget estimate for the ensuing year are shown below:—

—	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
Lloyd Barrage and Canals Construction.				
Gross Expenditure (including interest charges)	2,48,51	2,74,43	2,85,61	3,35,12
Deduct—Credit on account of the adjustment of the cost of the settlement work to be done by the Assistant Revenue Officer and the Assistant Settlement Officer, Lloyd Barrage and Canals Construction, and their establishments by debit to "5-Land Revenue"	....	—20	—20	—40
Lump deduction for probable savings .	....	—25,00	....	....
Net provision for Lloyd Barrage and Canals Construction	2,48,51	2,49,23	2,85,41	3,34,72
Deduct—Amount to be transferred to the head "14-Interest" on account of interest on capital outlay met from Refund of Customs Duty ..	—10	—11	—10	—10
Deduct—Amount financed from Famine Fund	—10,00	....	....	—11,79
Deduct—Amount financed from ordinary revenues	....	—10,00	—10,00	—10,00
Total, Lloyd Barrage and Canals Construction not charged to revenue.	2,38,41	2,39,12	2,75,31	3,12,83
Works other than the Lloyd Barrage and Canals Construction in Sind and Deccan and Gujarat ..	19,20	21,96	17,66	28,61
Total amount not charged to revenue .	2,57,61	2,61,08	2,92,97	3,41,44
Lump provision for regrant of lapses (1928-29)	....	15	14	35
Deduct—Probable lapses (1929-30) ..	....	—15	—14	—35
Grand Total ..	2,57,61	2,61,08	2,92,97	3,41,44

241. In connection with the Lloyd Barrage and Canals Construction project a separate Note is printed hereunder in which the revised estimate for the current

year and the budget estimate for the ensuing year for that project have been compared with the budget estimate for the current year and the variations have been fully explained in detail. That note describes also the progress of expenditure on the project to date as well as the works proposed to be carried out in the ensuing year; and full details thereof have been given in Appendix D to that note.

242. So far as other works in Sind and Deccan are concerned, the revised estimate for the current year shows a decrease of 4,30. A major portion of this decrease is due to large savings on the sanctioned grants for (*i*) the Nira Valley Development project (1,38), (*ii*) the Nira Right Bank Canal (1,44) and (*iii*) Pensionary charges (63). The saving on the Nira Valley Development project is due to the omission of puddle core work which was provided for preventing leakages but is not now considered necessary. The saving on the grant for the Nira Right Bank Canal is due to the fact that the progress on the work was greatly hampered by scarcity of labour owing to good harvest, prevalence of malaria of a virulent type and epidemic of cholera. The reason for the saving on the provision for "Pensionary charges" has already been explained in the note under the head "XIII". In addition a saving of 24 was also reported from the grant for the Manjri drainage scheme on account of the delay in the acquisition of land required for that scheme. There were small savings on other works and on account of these savings the Government Reserves (52) practically remained untouched. The whole of the saving of 4,30 in question is, however, to be utilised as proposed elsewhere to meet part of the supplementary demand for the Lloyd Barrage and Canals Construction scheme and there will therefore be no lapse on the sanctioned grant under this head.

243. The budget estimate of 28,61 for the ensuing year for capital expenditure on works other than the Lloyd Barrage and Canals Construction shows an increase of 6,65 over the current year's budget estimate for those works. This excess is wholly due to the large provision of 10,00 made for improvements to the Fuleli Canal, which has been fully explained in the list of new items of expenditure under this head, and consequent increase in the percentage provisions for "Establishment", "Tools and plant" and "Pensionary charges". The total excess on this account having, however, been partly counterbalanced by reduced provisions made for the Nira Right Bank Canal and Nira Valley Development projects, the net increase amounts to 6,65 as stated above. The provisions made for works worth mentioning and included in the above-mentioned budget estimate of 28,61 are as follows :—

	Works outlay Rs. (in thousands)
(1) Improvements to the Fuleli Canals system ..	10,00
(2) Manjri drainage scheme under the Mutha Right Bank Canal	37
(3) Nimgaon-Shirdi drainage scheme under the Godavari Left Bank Canal	30
(4) Nira Valley Development project	3,50
(5) Nira Right Bank Canal project	7,15
	21,32

The balance of the provision (7,29) is made up of the provision of 55 for certain small works and reserves with Government for unforeseen requirements, 5,99 for establishment and tools and plant charges provided at percentage rates of 24 and 3 per cent. respectively on the cost of "Works" and 75 for pensionary charges.

NOTE ON THE BUDGET FOR THE LLOYD BARRAGE AND CANALS CONSTRUCTION SCHEME FOR THE YEAR 1929-30.

Introduction.

244. The scheme is now in the 4th year of its construction ; the first 1½ years have been spent in preliminary organisation. The origin and a brief history of the scheme have been described in detail in the Legislative Council in previous years and are generally known. A brief outline, by way of introduction, is, however, given here also.

245. The scheme has been designed to provide an assured supply of water for irrigation in Sind, as this Province is mainly dependent on canals for the supply of water for agricultural purposes. In normal years, out of the total cultivation done 90 per cent. is irrigated. There are several large canals in existence, but excepting one or two they carry their supplies during the inundation season only, and consequently suffer very badly when the inundation is low or below the average. Even during the current year when the inundation was very satisfactory, there were some days of anxiety for cultivators.

The river rose early in the season and for 2 months the canals did well, but then in the middle of the season there came a fall in the river though fortunately it was of short duration. Still it can easily be seen that the need for an assured supply is an urgent one and any scheme which is intended to give such a supply would be a great boon to the country, the full benefits of which it is yet too early to describe in detail at present.

The Lloyd Barrage and Canals Construction Scheme has been designed to give the required assured and perennial supply to the Eastern Nara River, the Rohri Canal, the North-Western Perennial Canal and the Dadu Canal, and an assured kharif supply only to the Rice Canal and the two Khairpur Feeders (East and West). The scheme will also bring under cultivation an additional area of about 33 lakhs of acres. It consists of a Barrage across the Indus about 3 miles below the gorge at Sukkur with three canals taking off on the right bank and four on the left bank of the river each with a separate head regulator. The Right Bank System comprises the North-Western Perennial Canal, the Rice Canal, and the Dadu Canal, while the Left Bank System comprises the Rohri Canal, a new supply channel to feed the Eastern Nara River and the canals taking off from it, and two high level canals for irrigating lands in the Khairpur State. The Barrage will, under scientific control, give the necessary water supply to each canal, no matter how low the level of the water in the river may be. All the canals taken together will command some 7½ million acres and enable 5½ million acres of crops to be irrigated annually. The total length of the main canals and branches is nearly 1,600 miles and that of the distributaries 3,700 miles.

The scheme which received the approval of the Secretary of State in April 1923, was passed by the Bombay Legislative Council in June 1923, and construction commenced in July 1923. The progress since made on each section of the project is described below.

II. Progress of Works in 1927-28.

The Barrage and Head Regulators.

246. All works of a preliminary nature and the acquisition of land for the Barrage and head regulators have been completed. The question of payment for the land which belonged to the Military Department and has been taken up for the Barrage works has not yet been decided.

C.—Works.

The permanent works to be constructed are the following:—

(I) Construction of the main Barrage, 32 spans from the right bank and 34 from the left bank, thus making a total of 66 spans.

(2) Construction of 7 canal head regulators : 4 on the left and 3 on the right bank as under :—

Left Bank.

(i) For the Eastern Nara.
(ii) For the Khairpur Feeder East.
(iii) For the Khairpur Feeder West.
(iv) For the Rohri Canal.

Right Bank.

(i) For the North-Western Perennial Canal.
(ii) For the Central Rice Canal.
(iii) For the Dadu Canal

(3) Construction of upstream guide banks on both right and left banks.

(4) Construction of downstream guide banks on both right and left banks.

(5) Construction of right and left divide walls.

(1) *Barrage.*—Up to end of June 1928 the work done on the Barrage proper included the construction of the pavement and piers of 5 scouring sluices and $1\frac{1}{2}$ spans of the Barrage on the right bank and of 7 scouring sluices and $2\frac{1}{2}$ spans of the Barrage on the left bank.

(2) *Regulators.*—Two regulators on the right bank and three on the left bank with upstream wing walls and intervening connecting walls were constructed up to the springing level of their arches. The foundations and superstructure of the regulators for the Khairpur Feeder West and the Dadu Canal were started and the former brought up to R.L. 198.

(3) *Upstream Guide Banks.*—The upstream guide bank and the bank wall on the right bank were completed and on the left bank also the upstream guide bank was completed.

(4) *Downstream Guide Banks.*—The work on the downstream guide bank on the left bank was started in the cold season of 1927-28 and completed by the end of May. That on the right bank was started in April 1928. The downstream guide bank on the left bank is 1,700 feet long, 45′ wide at the top and has side slopes of $1\frac{1}{2}$ to 1. The total quantity of work done on this bank is 19 lacs cubic feet of earthwork and 5·70 lakhs cubic feet of pitching.

(5) *Divide Walls.*—On the right bank a width of 42′ of pitching for the Approach Channel in front of the regulator apron was constructed and on the left bank a small length of the wall adjoining and in front of the first abutment pier of Barrage was done.

The Approach Channel on the left bank has been pitched in an approximate width of 50′ in front of the upstream apron of the regulators.

Service Works.

For the construction of the *permanent* work some auxiliary or service works have been necessary, *e.g.*, the railway and the fleet for the transport of materials and machinery, the Electric Power House for supplying the motive power and light, water supply, etc. The work done on these items may also be mentioned :—

Railways.—All main lines of railways and sidings required on both banks were laid and they have been in constant use. About 40 miles of broad gauge and 20 miles of 2′-0 gauge line have been laid. Thirteen locos and about 1,500 waggons of various types are in use.

Power House.—The Power House erected and completed in 1925-26 for providing electric power and supplying electric lighting has been in constant operation and the working of it showed a profit of Rs. 53,526. Electrical energy is also proposed to be given on payment to the North-Western Railway from this installation which consists of 4 sets of Diesel Alternators of 750 Horse Power each and 2 sets of 330 H. P. each. As far as possible all machinery is driven by electric power and all lighting is done by electricity. About 2,00,000 units are generated monthly and the cost per unit is only 2 annas, which is very cheap.

Water Supply.—An independent water supply scheme with tube wells near the river as the source of supply, has been installed in the Township on each bank and was completed in 1927. A satisfactory supply has been obtained in each case. About 118,000 gallons are pumped daily.

For the Kohistan and Sukkur Quarries arrangements have been made to obtain water supply from the mains of the North Western Railway, while for Rohri Quarry the supply is carried by train from the left bank tube well as the local supply at the quarries is not satisfactory.

Workshops.—There are engineering and wood-working shops and also a foundry. These have been kept fully employed on carrying out repairs and other *miscellaneous* work.

Large quantities of various plant and machinery have been obtained for these works. All such plant and machinery has been erected and is in operation.

(*i*) A short note on the railways has been given above.

(*ii*) The fleet consists of the following :—

(*a*) Two suction dredgers, each complete with 1,000 feet of 20 inches diameter floating pipe line, one terminal pontoon, one anchor pontoon and 1 jetting pontoon.

(*b*) Two steam paddle tugs "Courageous" and "Tenacity" purchased new in the United Kingdom.

(*c*) One steam paddle tug "Kalabagh" purchased second-hand from North Western Railway.

(*d*) Four motor launches built in India.

(*e*) Numerous steel barges of 100 tons capacity purchased in India and abroad and erected in Sukkur and several pontoons for floating cranes, pile drivers and for pumping plant. Every complete unit of the fleet was kept fully employed.

Other items of plant are the following :—

(*iii*) Cranes of various lifting capacity, mostly driven electrically, 38 in number, have been received and erected and are in operation. Six are floating cranes and 32 are land cranes.

(*iv*) *Pumping Plant.*—33 sets of 8" Centrifugal Electric Pumps and 22 sets of smaller pumps have been received.

(*v*) *Pile Driving Plant.*—30 sets of pile drivers complete with one hammer each and 2 land sets of pile driving frames complete with one hammer each, 12 sets extractor gear, 6 winches, etc.

(*vi*) *Stone Crushers.*—2 large with oil engines, screening plant, hoppers, elevators, etc.; 1 small crusher with an oil engine.

(*vii*) *Concrete Mixers.*—16 of various capacities.

(*viii*) Moulds for making concrete blocks.—

110 of $10' \times 5' \times 3'$

140 of $5' \times 3' \times 1\frac{1}{2}'$.

(*ix*) Air Compressor Pneumatic tools of various sorts.

(*x*) *Diving gear.*—8 sets with 16 lamps.

(*xi*) *Mortar mills.*—56 mortar mills divided into 10 batteries with necessary countershafts, each battery being driven by an electric motor.

(*xii*) *Steel Sheet Piling.*—About 18,000 tons in all have been received, both for temporary and permanent works, and all is being utilised. Some more may be required.

(*xiii*) *Quarry Plant.*—Completely erected.

(*xiv*) *Stone Dressing Plant.*—Erected and working.

During the year 1927-28, eight complete sets of pile driving plant were purchased and received from England.

Three new concrete mixers arrived in May 1927 and were brought into use. One small concrete mixer was purchased from the Karachi Buildings Division.

Buildings.—The first and second batch of bungalows and quarters on the right bank and the first batch on the left bank already completed, were supplemented during the year by a second batch on the left bank. The third batch on the left bank was started during this year and will be nearing completion in 1928-29.

A list of all buildings built for the accommodation of offices and staff is subjoined :—

Officers' Bungalows		19
Inspection Bungalows		1
Quarters for Assistant Engineers, Subordinates, clerks and menials, as under :—		
A-1. Quarters for Assistant Engineers	29	
A Type Quarters for Upper Subordinates	51	
B Type Quarters for Lower Subordinates, clerks, etc.	92	628
C Type Quarters for Lower Subordinates, clerks, etc.	186	
D Type Quarters for menials	270	
Darogas' Quarters		4
Office buildings		9
Hospitals, Workshops, Sheds, etc.		34
Cooly and labour lines		104
Shops and stalls		57

Rohri Canal and Khairpur Feeder.

Works carried out to the end of 1927-28 have been mostly in connection with the alignment and detailed survey of the various canals and distributaries, acquisition of land, construction of buildings, and earthwork both by machines and by hand labour.

Surveys.—The surveys, detailed and final, alignment of channels, and such other preliminary investigations have almost been completed of all channels except for water-courses, which it is proposed to start on in 1929-30.

Land.—Land required for the excavation of channels and construction of buildings has been mostly acquired except that for water-courses.

Masonry works.—The designs and estimates of masonry works are being done by the Executive Engineer, Central Designs Division, who has been supplied with the data and particulars of each work for the preparation of plans and estimates. The masonry works comprise the construction of regulators, falls and bridges. Preliminary arrangements in connection with these are being made, *viz.*, selection of sites, collection of bricks and other materials. The plans and estimates for a few regulators and bridges have been prepared according to the programme of working and sanctioned.

Buildings.—Residential bungalows for the Executive Engineers, Rohri Canal No. I, II and III Divisions, have been constructed and that for the Executive Engineer, Rohri Canal No. V Division, has been purchased.

The other buildings are Inspection Bungalows and Rest Houses with Sub-Divisional Offices at the headquarter station of sub-divisions. These have all been completed with a few exceptions.

Earthwork.—Excavation of channels both by dragline excavators and manual labour has been the main activity in all Canal Circles. The progress made on the Rohri Canal system is as follows :—

Name of Canal.	Total to be excavated.	Work done up to end of March 1928.	
		By Machines.	By Hand.
	Lakhs Cft.	Lakhs Cft.	Lakhs Cft.
Rohri Canal main line	8,261·36	2,811·37	330·49
Khairpur Feeder East	362·10	311·81	·78
Escape No. I	198·98	....	33·42
Escape No. II	255·48	....	40·00
Escape No. III	204·23	182·29	·40
Distributaries and Minors	2,029·33	302·31	18·14
Nasir Branch	1,022·35	155·85	22·54
Hyderabad Branch	113·66	67·56	4·49
Hala Branch	107·91	....	25·57
Dad Branch	105·25	54·54	5·50
Sarfraz Branch	65·49	....	....
Shahdadpur Branch	117·40	....	....
Tando Adam Branch	139·46	....	....
Naulakhi Branch	214·50	....	....
Mehrabpur Branch	57·18	....	....
Sehra Branch	141·88	....	....
Nasrat Branch	269·18	....	7·60
Alibahar Branch	35·93	33·68	....

The excavation of distributaries and minors has also been taken in hand.

In Rohri Canal No. I Division, 72·8 lakhs cft. was excavated against the total of *553·5 lakhs* cft.

Two 30-B machines have been working on the Gajra Distributary, Gajra Minor Branch, and Sehra Distributary.

Earthwork by manual labour was done on Escape No. II and on two distributaries and one minor *ex* main canal.

The excavation of D. 9-R *ex* main canal by two D-2 machines has nearly been completed and that of D. 1. R. *ex* Hala Branch has been started by hand labour.

In the Rohri Canal No. V Division, excavation by manual labour has been started on seven distributaries *ex* main canal, two *ex* Nasir Branch and three *ex* Hyderabad Branch.

Eastern Nara System.

Supply Channel.—The excavation of the Nara Cut by dragline excavators was started in October 1927 and considerable progress has been made on the work.

Containing Banks and Flood Diversion Banks.—These banks have been completed in a length of 43 miles above the Jamrao Canal Head on both sides of the Nara in the Nara Supply Division and 32 miles of containing banks and 24 miles of Flood Diversion Bund were completed in the Puran Dhoro Division.

Sangs.—The question of wastage of water through "Sangs" above Jamrao Head has been investigated and an estimate for constructing an Escape Sluice above Jamrao Head has been sanctioned.

Cuts.—The work of excavating Nara Cut No. 9 was completed and that of No. 10 was started.

Khipro Canal.—This canal was completed in a length of 32 miles.

Samarjo Branch ex *Khipro Canal.*—Sixteen miles of this branch were excavated and all the work was thus completed.

Thar Canal.—The work on Sufi Distributary has been completed and two-thirds of that on Hiral Distributary has been carried out.

Distributaries.—The excavation of the Distributaries and Minors *ex* Khipro Canal has been started and half of that on the Distributaries and Minors *ex* Samarjo Branch has been done.

The earthwork projects for Distributaries *ex* Nabisar and Naokot Branches have been sanctioned and the work, which is in progress, will be completed in 1929-30.

The Nabisar Branch is nearly completed and the Naokot Branch, which was started in October 1927, has made good progress.

Mithrao Canal.—The project for the remodelling of the Mithrao Main Canal has been prepared, and will soon be submitted for sanction of the competent authority.

Jamrao Canal.—The project for the remodelling of the Jamrao Canal is under preparation, and will be ready for submission by the end of the year.

Buildings.—The building programme of the whole Eastern Nara Circle has been completed with the exception of some sluice establishment quarters.

Land.—Some land remains to be acquired for distributaries, otherwise all has been acquired.

Right Bank System.

A-Preliminary.—All the preliminary work has been completed.

B-Land.—Land required in British Territory for main canals and branches has all been acquired, while negotiations were in progress for the land in the Nasirabad Tahsil of British Baluchistan.

Land for the Manchar Drainage Scheme still remains to be acquired.

The acquisition of land for distributaries is in progress.

D-Regulators.—The Central Designs Division is preparing plans and estimates for regulators and bridges. Some have been sanctioned and a start was made on 2 regulators out of 20 in the North-Western Circle and 6 out of 23 in the Western Circle.

G-Bridges.—Out of a total number of 31 bridges in the North-Western Circle, 15 were started, and 10 out of 34 are in progress in the Western Circle.

K-Buildings.—The building programme has been almost completed and no particular remarks are necessary.

L-Earthwork.—The progress made on this item on the main canals or branches is shown in the following statement :—

Name of Canal or Branch	Total quantity to be excavated Lakhs Cft.	Quantity excavated in lahks cubic feet up to end of March 1928		Total
		By Machines	By Hand	
North-Western Perennial Canal	1,976	1,240	162	1,402
Warah Branch	1,025	666	5	671
Ratodero Branch	147	42·2	13·8	56
Shahdadkot Branch	213	94·4	....	94·4
Khirtar Branch	1,054	127	159	286
Rice Canal mile 0/16	2,307	830	160	990
Rice Canal below mile 16	4,386	1,223	486	1,709
Ghar Branch*	96 (For new head only)			1
Dhamrao Branch*	* These are three existing canals which will be utilised as branches and the earthwork can only be done in the year before the Barrage Canals start flowing.			
Mehar Branch*				
Dadu Canal below mile 16	2,307	779	1,021	1,800
Johi Branch	462	196·5	....	196·5
Distributary *ex* Dadu Canal	829	28	59	87

As plenty of labour was available in 1927-28, some portions at the head of the North-Western Perennial Canal near Ruk were done by manual labour.

The soil met with in excavating the Khirtar Branch is very hard indeed and there is a scarcity of drinking water in that tract. Also the tract is far away from the railway line and the staff working there encounter difficulties which are bound to occur under such conditions.

The earthwork in the first 16 miles of the Dadu Canal has not been commenced as from Arain (*i.e.*, mile 4) to mile 16 the work to be done consists of widening *the existing Sukkur Canal* which can only be done in the last year of construction. From Arain to the head it will be done by the Class 300 Rustons after these have completed the Rice Canal and the North-Western Perennial Canal.

Distributaries.—Most of the preliminary work and land acquisition on branches were finished. On the Warah Branch, however, much remains to be done, and also on a portion of the Khirtar Branch in the Nasirabad Tahsil where the channels were only lined out.

Work on some regulators on the distributaries was also taken in hand.

The progress on earthwork for distributaries has been fairly good.

Manchar Drainage Scheme.

In 1927-28 a special division was organized for the carrying out of this scheme and up to the end of 1927-28, the staff was occupied with the preliminary investigations and preparation of estimates.

III. Progress of work in 1928-29.

Barrage and Head Regulators.

247. *A-Preliminary Expenses.*—Surveys for portions of canals in the Right Works Division and final cross river measurements by means of theodolites and base line are proposed to be undertaken.

Barrage.

C—Works.

On the right bank the following work on the Barrage will be done :—

Further progress on 1927-28 season's work.

(*a*) Floor masonry and superstructure up to R. L. 196 of 6½ spans.

(*b*) Raising superstructure of gate bridges to springing level and casting gate arches of 5 spans.

(*c*) Completing spandrel walls of the inner rib.

Work to be done in season of 1928-29.

(*a*) Excavation for 10 spans.

(*b*) ¾ of masonry of floor for 10 spans.

(*c*) ¼ concrete paving.

(*d*) ¼ superstructure.

On the left bank the following work will be done :—

Further progress on 1927-28 season's work.

(*a*) Masonry above R. L. 198.

(*b*) Constructing road bridge arches over 7 scouring sluices in reinforced cement concrete.

The work to be done in season of 1928-29.

(*a*) Excavation for 9 spans (or more if conditions permit).

(*b*) Foundation masonry with the exception of part of cement concrete paving, loose stone pitching and blocks.

The work so far done on the various items of the Barrage is given below :—

	Right Bank.	Left Bank.	
(1) Excavation of foundations by dredger ..	2·100	3·100	m. cft.
(2) Pile driving, permanent	0·041	0·052	m. sft.
(3) Random rubble masonry in floor including paving..	0·750	1·047	m. cft.
(4) Superstructure masonry including hearting..	0·158	0·254	,,
(5) Loose stone pitching	0·766	1·158	,,
(6) Laying 10 ton concrete blocks in *talus* ..	0·142	0·200	,,

(7) Gates—The cills and lower grooves castings for the nine spans have been fixed.

Regulators.

Right Bank.

The head regulators for the North-Western Perennial Canal, the Central Rice Canal and the Dadu Canal will be completed except for their parapets ; the reinforced cement concrete flooring of gate bridge and gates including construction of arches will be finished.

Left Bank.

The Eastern Nara Regulators will be completed up to parapets of gates and road bridge arches.

The work on the various items of regulators so far done is given below :—

	Right Bank.	Left Bank.	
(1) Excavation of foundations by dredger and hand	3·630	3·766	m. cft.
(2) Pile driving permanent	0·090	0·103	m. sft.
(3) Random rubble masonry in floor including paving..	0·998	1·387	m. cft.
(4) Superstructure masonry including hearting..	0·420	0·517	,,

(5) The cills and grooves of all the regulators have been fixed.

The construction of the two cofferdams for this season's work on the Barrage have been completed.

On the right bank a width of 42′ of pitching in the *Approach Channel* in front of the Dadu Canal has been completed, and the abutment pier extended to the edge of the aprons. Part of the downstream guide bank is completed up to R. L. 198, and raising the same to its designed level is in progress. The remaining work of the downstream guide bank will be finished.

Buildings.—The third batch of bungalows and quarters on the right bank are being built and will be completed. This batch consists of the following units :—

1—Bungalow for the Assistant Executive Engineer.
1—Quarter A1 for Assistant Engineer.
15—Quarters A for Upper Subordinates.
25—Quarters of D Type for menials.
Lean-to roof to works offices .. .. (completed)
Nurses and Medical Subordinates' quarters .. (completed)
Additions to Hospital .. .. .. (completed)

On the left bank the third batch of quarters will be completed.

Rohri Canal.

The main features of the current year's work are *earthwork* and the *masonry* works.

A start on a small scale will be made towards designing and aligning water-courses.

Acquisition of land for distributaries and water-courses will be continued and finally completed.

Regulators.—The work on the following regulators will be started or proceeded with if already started :—

Head Regulators on Naulakhi and Mehrabpur Branches.
Regulators at mile 81·2 and 118·2 of Rohri Canal.
Groups of Regulators at Oderolal and Kumb Lima.
3 Cross Regulators on the main Rohri Canal between miles 169·9 and tail.
3 Regulators on Nasir Branch.
3 Regulators on Hyderabad Branch.
8 Regulators on Distributaries *ex* Nasir and Hyderabad Branches.

Bridges.—It is proposed to construct the following bridges during the year 1928-29 :—

6 Bridges on the main canal (2 will be completed).
4 Bridges on the Naulakhi Branch.
2 Bridges on the Mehrabpur Branch.
9 Bridges on the Nasir Branch.
3 Bridges on the Hyderabad Branch (these will be completed).
1 Bridge on Sarfraz Branch.
3 Bridges on Distributaries.

These masonry works are being done by contract when the rates tendered are reasonable and in other cases they are being carried out by departmental labour.

Falls.—Two falls are proposed to be constructed on the main canal this year. Out of these one at Tando Mastikhan will be completed.

Escapes.—There are three escapes *ex* the Rohri Canal :—

No. I in the Rohri Canal No. II Division :—

The earthwork estimate for this has been sanctioned and a portion of the work has been let out on contract.

No. II in Rohri Canal No. III Division :—

The excavation of this was started in 1927-28 and it is going on at a fairly good pace. It is hoped to excavate 93 lakhs cft. this year at a cost of Rs. 70,000. Three bridges on this escape have been started this year.

No. III in Rohri Canal No. IV Division :—

The excavation of this was started in 1927-28 and it will be finally completed this year. Three bridges will also be completed on this escape.

Buildings.—The following buildings have been proposed for construction this year. They form part of the programme already made out :—

1 Inspection Bungalow at Kandiaro Road.
1 Second Class Inspection Bungalow at Mushaik Hoti (In progress).
2 Subordinates' Rest Houses.
6 Landhis for Darogas and Sluice Establishment.

Earthwork.—The progress on this item has been substantial and it is expected that it will continue at the same rate.

In Division No. I the following 5 Excavator machines are working :—

Two 320 Bucyrus.
One 30 Bucyrus.
Two 24 Bucyrus Diesel Electric.

The following quantities of earthwork are expected to be excavated in this Division :—

By Dragline machines 1070·9 lacs cft.
By Manual labour 585·6 lacs cft.

In Division No. II there are 4 Dragline Excavators working, *viz.*—

Two 300 Rustons.
Two 30 Bucyrus.

The two 300 Rustons, which are working on the main canal, will, it is expected, complete the length of main canal from mile 61·5 to 82·7 during the year and thereafter will work on the portion of the main canal in charge of Division No. III.

The one 30B machine, No. 4766, has completed the excavation of Sehra Tail Distributary started last year, and is now working on the Sehra Branch itself.

The second 30B machine No. 4788 has completed part of Gajra Minor Branch and Chhan Babu Distributary and is at present working on Gajra Tail Distributary which it is hoped will be completed very shortly when the machine will take up the excavation of the remaining portion of Chhan Babu Distributary .

Excavation by manual labour is in full swing on the following canals :—

On the main canal in the gaps left by the 300 Ruston Machines.
Nasrat Branch.
Amurji Branch.
9 Distributaries and Minors of Sehra Branch.
7 Distributaries and Minors of Nasrat Branch.

A quantity of 259·43 lacs cft. has been excavated to end of July 1928 by manual labour, and 634·65 lacs cft. by Dragline machines.

Rohri Canal No. III Division.—The excavation of the main canal in this Division below mile 81 will be started in 1928-29. About 200 lacs cft. of earthwork will be done by manual labour.

About 40 lacs cft. of earthwork will be done by Class 30B Dragline machines and 6 lacs by manual labour on the Dad Branch.

About 375 lacs cft. by machines and 15 lacs by manual labour will be done on distributaries *ex* main canal, Thul Branch and the Dad Branch.

Rohri Canal No. IV Division.—In this Division there are the following excavating machines working :—

Two Class 20 machines on the main canals.
One Class 30B machine on the Tando Adam Branch.
One Class 30B machine on Tail Distributary *ex* Ali Bahar Branch.
Two D-2 machines on Tail Distributary *ex* Hala Branch.

Work is also going on by manual labour on the main canal and it is also proposed to be extended on to the Hala Branch.

The excavation of the Shahdadpur Branch will be taken up this year.

About 1250 lacs cft. earthwork is proposed to be done in 1928-29 in this Division, leaving 1300 lacs for 1929-30 and 800 lacs for 1930-31.

The work of dressing banks is going on simultaneously through contractors and pieceworkers.

Rohri Canal No. V Division.—The excavation of the main canal is being carried out by five 30B machines which have excavated 188 lacs cft. to the end

of July 1928. Up to the end of March 1929, 300 lacs cft. are expected to be done. The dressing work is being done partly departmentally and partly through contractors.

The earthwork of the Nasir Branch is progressing well and 189 lacs cft. have been excavated to the end of July 1928 by one Class 20 and two 50B Machines—and approximately 22·5 lacs have been done by manual labour.

On the Hyderabad Branch 67·6 lacs cft. have been done by machines and 13·3 lacs cft. by manual labour.

The excavation of Sarfraz Branch is let out on contract and it is hoped that the whole branch will be completed in 1929-1930.

Of the distributaries the earthwork has been started on the following :—

7 Distributaries and Minors of main canal.

2 Distributaries of Nasir Branch.

3 Distributaries of Hyderabad Branch.

The work is progressing satisfactorily.

Eastern Nara System.

The following progress is expected on the works under the Eastern Nara System :—

(1) *Supply Channel.*—The excavation of the Nara Cut will be continued by Dragline excavators and the widening of the existing Nara from 4th to 12th mile gauge will be started.

The acquisition of land will be completed.

Armco and Open Type sluices will be constructed on the karias taking off the portion of the Nara where the banks have been completed.

(2) *Containing and Flood Diversion Banks.*—The construction of these banks will be effected in a further length of 26 miles on either side of the Nara in the Nara Supply Division, while in the Puran Dhoro Division Flood Diversion banks will be completed upto Khipro Weir and partially completed between that point and Farash.

Buildings.—There remains one set of Sluice Establishment quarters in the Puran Dhoro Division ; this will be completed and with it the building programme will be finished.

Sangs.—Construction of an escape above Jamrao Head and improvements to the Ranto " Sangs " to take off the surplus water in the Nara at the time of floods will be started.

Cuts.—Cut No. 10 will be completed and Cuts Nos. 11, 12 and 13 have been started.

Khipro Canal.—The excavation of the Khipro Canal will be entirely completed. The construction of escapes *ex* Khipro Canal will be started. The construction of bridges and regulators on the Khipro Canal and its branch, Samarjo, will be in full swing.

Thar and Hiral Systems.—The distributary *ex* Hiral Canal will be completed. Materials will be collected for alterations to the head regulator and bridges on the Thar Canal.

Mithrao Canal.—The excavation of the Naokot Branch and the earthwork of the new cut and remodelling of the Mithrao Canal will be in progress. Regulators at the heads of the Nabisar and Naokot Branches and bridges along the Nabisar and Naokot Branches will be well advanced, if not completed, by the end of the year 1928-29.

Jamrao Canal.—The preparation of the project for the Remodelling of the Jamrao Canal System will have greatly advanced.

Distributaries.—A further length of 80 miles of distributaries will be excavated in the Puran Dhoro Division, thus bringing the length of distributaries completed to 140 miles. This will leave about 47 miles more to be completed in the Puran Dhoro Division. The construction of regulators and bridges will be started and will be in full swing in the Puran Dhoro Division. The earthwork of distributaries *ex* Nabisar and Naokot Branches will be in progress.

Right Bank System.

The North Western Perennial Canal is expected to be completed from its tail up to the 4th mile and the Warah Branch will be entirely completed.

Distributaries.—Acquisition of land will be completed in most of the area except for a few channels of Warah Branch and a few in Nasirabad Tahsil (Baluchistan).

IV.—Work Programme of 1929-30.

Barrage and Regulators.

248. The programme of work for the season will consist of the following :—

Barrage Right Bank.

Further progress on 1927-28 season's work.

Completion of spandrel walls of the outer gate bridge.
Completion of superstructure of road bridge to springing level.
The casting of the road bridge arches.
The completion of the spandrel walls and filling of the road bridge arches.

Progress on 1928-29 season's work.

Completion of floor masonry and superstructure to R. L. 198.
Raising superstructure of gate bridges to springing.
The casting of the gate bridge arches.
Completing spandrel walls of the inner ribs.

1929-30 season's work.

Excavation for 9 spans (or more if conditions permit).
3/4ths of the floor masonry.
1/4th concrete paving.
1/4th superstructure.

Left Bank.

Further progress on 1927-28 season's work.

Arching and superstructure of the gate bridge of the scouring sluices will be proceeded with and completed upto the top of the arches.

Progress on 1928-29 season's work.

It is proposed to complete the remaining work on the foundations of the 9 spans constructed during 1928-29 and to build the superstructure upto R. L. 198.

Simultaneously with the above, the arches of the road bridge of the 9 spans beyond the scouring sluices will be taken in hand and completed.

Season 1929-30.

The foundations of 9 spans (or more if conditions permit) of the Barrage will be started and as much as possible completed before the close of the year. The gates of the Barrage scouring sluices will be erected. Thus on the left bank by the end of March 1930, the following amount of work is expected to be completed :—

(*a*) Foundations of 27½ spans of the Barrage out of 34 spans allotted to the Left Works Division.

(*b*) Superstructure of road bridge of 16 spans out of 34. } Upto top of arch.

(*c*) Superstructure of gate bridge of 7 spans out of 34. }

Rohri Canal.

B—Land.—Acquisition of land for the remaining portion of the main canal and Nasir Branch will be completed.

D—Regulators.—The groups of regulators at Kandiaro and Oderolal will be completed.

Dad Branch.—The head regulator and one cross regulator will be completed.

Nasrat Branch and Sehra Branch.—The head regulators started in 1928-29 will be completed in 1929-30, and one cross regulator will also be started.

Hala Branch.—The head regulator will be constructed during the year.

Nasir and Hyderabad Branches.—Seven cross regulators are to be constructed. Work will start on two of them and they may be completed.

E—Falls.—The fall on the main canal at Tando Mustikhan will be completed.

A start will be made on two other falls in the Rohri Canal No. III Division.

G—Bridges.—In the Rohri Canal No. I Division 43 bridges in all are to be constructed. Iron work for all of them has been ordered and will arrive in 1929-30. Some of these bridges will be started.

Two bridges at Bhiria road and Kandiaro will be taken up.

Nine bridges started in 1928-29 on the Nasir and Hyderabad Branches will be completed.

Four bridges and two regulators on the Escapes Nos. 1, 2 and 3 will be completed.

K—Buildings.—The following buildings are proposed to be constructed during 1929-30 :—

1 Inspection Bungalow, 1st Class, at Kandiaro.
1 Inspection Bungalow, 2nd Class, at Chang on Nasir Branch.
5 Rest Houses at various places.
12 Darogas' Landhis.
1 Sluice establishment quarters.

L—Earthwork.—Excavation by machines and manual labour will be in progress. Over two crores cft. are expected to be excavated on the Main Rohri Canal.

Sehra Branch.—One 30B machine will continue to excavate this branch and the quantity of work programmed to be done is 72 lakhs cft.

Nasrat Branch.—Remodelling of the Nasrat Branch will continue by manual labour and about 130 lakhs cft. are expected to be done.

Remodelling of Gajra Branch will be done by hand and will be completed.

Nasir Branch.—Work will be in progress in this branch both by machines and by manual labour and it is proposed to excavate 336 lakhs cft. by the machines and 30 lakhs cft. by hand.

III—Distributaries.—The excavation of the Hyderabad Branch will be done by manual labour and 13 lakhs cft. are expected to be done. Earthwork on distributaries will be in progress and about 1150 lakhs cubic feet will be excavated. Some regulators and bridges will also be started.

Eastern Nara System.

(*i*) *Supply Channel.*—The work of Nara Channel Cut already started will be pushed on.

(*ii*) *Containing and Flood Diversion Banks.*—These banks along the Nara and the construction of sluices in the Nara Supply Division will be completed in the remaining portion. It is hoped very little work in connection with the existing Nara will remain after March 1930, and the work of canalizing the Nara will have been nearly completed. The escape *ex* Eastern Nara in the Puran Dhoro Division and sluices in the Flood Diversion Bund will be completed.

(*iii*) Earthwork of Cuts 11, 12 and 13 started in 1928-29 will be completed in 1929-30.

(*iv*) *Khipro Canal.*—Gaps left by excavator machines in the Khipro Canal and the Samarjo Branch and Distributaries and Minors *ex* Khipro Canal and Samarjo Branch will be excavated. Bridges on Khipro Canal will be completed, and 7 regulators on the same canal will also be completed. Regulators on the Samarjo Branch will be nearly completed.

(*v*) *Thar Canal.*—The Thar Canal Head Regulator will be remodelled and the Railway bridge under 2nd mile Thar Canal will be widened.

(*vi*) *Mithrao Canal.*—The Mithrao Head Regulator and the Mithrao Canal will be completed to suit the new conditions. The excavation of the Naokot Branch will be completed.

(*vii*) *Distributaries.*—The excavation of new distributaries in the Puran Dhoro Division will be completed in a further length of 47 miles thus completing the whole length of 187 miles.

Work on the bridges and regulators on distributaries *ex* Khipro Canal will be in full swing. The distributaries of the Naokot Branch will be taken in hand and completed, and those of the Mithrao Main Canal will be in progress.

The bridges and regulators along distributaries *ex* Mithrao, Nabisar and Naokot will be constructed.

(*viii*) *Watercourses.*—Land acquisition for watercourses will be completed in the Puran Dhoro Division and earthwork will be started.

RIGHT BANK CANALS SYSTEM.

North Western Perennial Canal.

Extra land required for remodelling old canals will be acquired and also land for the Khirtar Branch in Nasirabad Tahsil.

Considerable progress is expected on the Regulators; nine out of the 13 started in the previous years in the North Western Circle are expected to be completed, and 4 additional ones will be commenced. The total number to be built in the North Western Circle is 20. The remaining 3 are in the area subject to flooding along Khirtar Branch, and will not be constructed for some time.

The construction of 2 Syphons for the Sind Canal and its branch where they cross the North Western Perennial Canal will be started.

Eleven bridges in progress at the end of 1928-29 on the canals in the North Western Circle will be completed and 6 additional ones started. At the end of 1929-30, only 4 bridges will remain to be built in that Circle, two of which will be done in 1930-31, when the Barrage centerings are available, and the remaining two will be in the area subject to flooding on the Khirtar Branch, work on which is not to be done for some time.

Buildings.—No new Inspection Bungalows are required to be constructed during the year. Two under construction will be completed. One new Sub-divisional Officer's Rest House will be started in addition to 4 under construction in 1928-29 of which 3 are expected to be completed in 1930-31. The office buildings under construction will be completed.

Twelve residential quarters for subordinates and darogas, etc., will be started.

Earthwork.—The programme to be undertaken will be :—

(1) From Arain (mile 4) to the boundary of the Lloyd Barrage Circle (mile 1) the whole of the North Western Perennial Canal will be completed except for gaps.

(2) The Warah Branch will be completed in 1928-29, but its section will be widened in 1929-30 wherever necessary on account of the re-arrangement of distributaries, and in addition some gaps left by machines will be removed.

(3) On the Ratodero and Shahdadkot Branches, work will be done both by a Ruston No. 6 machine and by manual labour, to the extent of 45 lakhs cft. on the former and 50 lakhs cft. on the latter.

(4) The excavation of the Khirtar Branch will be continued by machines and by manual labour to the extent of 168 lakhs cft. by the former and 32 lakhs cft. by the latter agency.

Distributaries ex *Canals in the North Western Circle.*—The construction of 23 head and cross regulators will be started in addition to 22 under construction. All these are expected to be completed by the end of 1930-31. Similarly some 34 bridges will be started in addition to the one under construction, 20 of which are expected to be completed.

Considerable progress will be made on excavation. The channels *ex* Ratodero Branch are expected to be wholly completed by the end of 1930-31. The total quantity remaining to be done after 1929-30 on distributaries and minors on all

other canals and branches in the North Western Circle will be about 1274 lakhs cft. out of a total estimate of about 2763 lakhs cft.

IV Drainage Works.—Provision has been made for surveying and lining out valley lines, etc.

Rice Canal.

Masonry Work.—Two more bridges will be started in the North Western Circle, one of which will be completed. There will remain only one bridge on this Canal in the North Western Circle, which will be built when the Barrage Regulator Centerings are available.

Earthwork.—The two 300 Rustons will complete the second half of the Rice Canal upto Arain and both halves between Arain and the Railway Diversion, thus completing the canal from its boundary (mile 16) in the North Western Circle to about mile 3·5.

Dadu Canal.

Masonry Works.—The progress on bridges will be identical to that on the Rice Canal to which it runs parallel.

The excavation by manual labour of the small length between the Sukkur Canal at Arain and the new Railway Diversion will be taken in hand.

Manchar Drainage.

All surveys for the Manchar Drainage will be completed and fair plans and estimates for the Flood Protective Bund will be ready.

The acquisition of land for the Manchar Containing Bank and Drain will be completed.

V—Accounts.

Receipts.

249. The Lloyd Barrage and Canals Construction Scheme is classed under the head "55-Irrigation Works". This is an expenditure head and there is as yet no regular revenue to be budgeted for. Certain miscellaneous receipts are, however, derived and these are recorded as "Receipts on Capital Account". There is no regular source for these receipts. They are chiefly derived from the following:—

(1) Sale of tender forms,
(2) Sale of trees, grass, etc.,
(3) Sale of unserviceable stores.

In the current year 1928-29 such receipts will be about Rs. 50,000 and during 1929-30 they are estimated at Rs. 40,000.

Expenditure.

The expenditure includes works charges (comprising cost of works, cost of land and special land acquisition and survey establishment, land grant and land record establishment), salaries of officers and establishment, ordinary and special tools and plant, and the charges on account of reserve of stock, cost of spare parts of the dragline excavators and the expenditure on the quarries. The expenditure head includes also the cost of rectangulation and interest charges.

Figures of Expenditure.

		Actual, 1927-28.	Budget, 1928-29.	Revised, 1928-29.	Budget, 1929-30.
			(In thousands of rupees)		
(1) Figures excluding interest charges		2,13,00	2,02,78	2,37,66	2,72,99
(2) Interest charges.	Met from Capital ..	25,41	36,34	37,65	39,84
	Met from the excess balance in the Famine Relief Fund ..	10,00	....	....	11,79
	Met from ordinary revenues ..	....	10,00	10,00	10,00
	Met by debit to "14-Interest" ..	10	11	10	10
		2,48,51	2,49,23	2,85,41	3,34,72

250. Taking the figures, excluding interest charges, the increase of Rs. 34·88 lakhs in the revised estimate as compared with the budget estimate of 1928-29 is due to increased expenditure on "Works", "Tools and Plant" and "Suspense" and to the necessity of increasing the provision for "Pensionary charges". In order to meet a portion of this increase in expenditure, a supplementary grant of Rs. 25 lakhs was sanctioned by the Legislative Council in its last September-October session and for covering the balance of the anticipated excess a further supplementary grant of Rs. 9·88 lakhs partly covered by savings on other works is to be asked for in this session of the Legislative Council. The reasons for the increases under the above mentioned heads may be briefly summarized as under :—

Works.—When the budget estimate for 1928-29 was prepared a lump deduction of Rs. 25 lakhs was made by Government from the original demand of the Chief Engineer, Lloyd Barrage and Canals Construction, under "I-Works" in order to avoid interest charges on any possible unspent balances of loan money. A similar cut of Rs. 25 lakhs was also made in the budget for the year 1927-28, and though subsequently a supplementary grant of Rs. 14·19 lakhs was sanctioned for that year by the Legislative Council in March 1928, some payments had necessarily to be deferred to the current year (1928-29) for want of funds. For these two reasons and owing to greater progress of work in the current year than was expected, the revised estimate shows an increase of Rs. 33.08 lakhs under "Works."

Tools and Plant.—Under this head there is an increase of Rs. 35,000 only. This was partly due to the payment on account of heave-up boat and partly to the necessity of obtaining additional funds required to cover certain transfer debits to this head in the Stores Division by credit to the head "Stock" under "Suspense."

Suspense.—In the year 1927-28 certain stores were obtained through the Indian Stores Department, but their cost could not be adjusted in that year owing to shortage of funds as stated above. The payment was therefore made in the current year. Some expenditure has also been incurred on the purchase of certain spares for dragline machines. In order to cover these charges a sum of Rs. 80,000 was transferred by reappropriation to this head from "I-Works" and this accounts for the increase in the revised estimate under this head.

Pensionary charges.—The budget provision for "Pensionary charges" was made at 14 per cent. of the average expenditure of the previous three years on establishment. The Accountant General has now advised that as these charges are adjusted in accounts at the fixed rate of 14 per cent. on the total establishment charges debited to the Irrigation heads, they should be provided for in the budget at 14 per cent. of the estimated provision for establishment charges under each of the Irrigation heads of account. The revised estimate for these charges for the Lloyd Barrage and Canals Construction Project, calculated in accordance with this revised procedure, amounts to Rs. 4,80,000 showing an excess of Rs. 80,000 on the budget grant.

The total increase under the above mentioned minor heads comes to Rs. 35·03 lakhs. But the saving of Rs. 15,000 under the minor head "Establishment," which is mainly due to a saving in travelling allowance, reduces the increase over the budget to Rs. 34·88 lakhs mentioned above.

The increase of Rs. 70·21 lakhs in the budget estimate for 1929-30, as compared with the budget estimate for 1928-29, is due to the fact that greater progress is contemplated on the masonry works and earthwork, and it is expected also that some liabilities of 1928-29 may be carried over to 1929-30.

The work on the Barrage and Regulators has been in progress for two seasons, the programme of work is settled and the progress in the future is expected to be smooth, assuming, of course, that no abnormal conditions arise in the river.

It is proposed to start irrigation in 1932, therefore the progress on the canals must be accelerated so that this proposal may materialise. The financial provision has been made on this basis.

The Central Designs Division has completed most of the designs and estimates for masonry works on canals, distributaries and minors and progress in construction of such works is expected to be considerable.

All the Excavators required for the excavation of the canals and branches have arrived and are in operation. Valuable experience of their working has been gained. The detailed estimates for the bigger channels have all been sanctioned and those for the remainder are being prepared. The expenditure on earthwork will therefore increase.

251. The amount of the budget estimate for 1929-30 is made up as under :—

	(Rupees in thousands)
I-Works	2,30,95
Less credit on account of the adjustment of the cost of settlement work to be done by the Assistant Revenue Officer and the Assistant Settlement Officer and their establishments and chargeable to " 5-Land Revenue "	—40
	2,30,55
II-Establishment	34,77
III-Tools and Plant	1,95
IV-Suspense	85
Pensionary charges	4,87
	2,72,99
Add—Interest charges	61,73
Total ..	3,34,72

The provision for works is sub-divided into the following sub-heads. The figures for each Circle and Division under these heads are given in Appendix C :—

	(Rupees in thousands)
A—Preliminary Expenses	15
B—Land	68
C—Works	52,05
D—Regulators	10,46
E—Falls	2,17
F—Cross Drainage Works	50
G—Bridges	9,17
H—Escapes	3,76
K—Buildings	2,39
L—Earthwork	66,30
M—Plantation	47
O—Miscellaneous	1,00
P—Maintenance	2,17
Minor Branches	3,42
Distributaries	46,88
Water-courses	1,93
Drainage Works	15
Special Tools and Plant	20,23
Rectangulation	4,16
Revenue Officer's work-charged establishment	2,91
	2,30,95
Deduct credit on account of the adjustment of the cost of settlement work to be done by the Assistant Revenue Officer and the Assistant Settlement Officer and their establishments by debit to " 5-Land Revenue "	—40
Net total for I-Works ..	2,30,55

A—Preliminary Expenses and B—Land.—The provision is small under these heads, and no explanation is necessary.

C—Works.—This includes provision for all work to be done on the main Barrage and the Head Regulators which has been already explained in Section IV above. It also includes provision for sluices in the Flood Diversion Banks on the Nara in the Puran Dhoro Division and on the remodelling of the Thar and Hiral Canals ; also for the cills and grooves for the Barrage in addition to the Barrage gates and counterweight boxes.

D—Regulators and G—Bridges.—The provision shown under these heads excludes the head regulators of main canals, which are included in C—Works

above. As stated elsewhere the designs and estimates of the regulators and bridges over channels have mostly been completed, and the activities of the staff will be largely devoted to the construction of these masonry works.

L-Earthwork.—This does not include provision for any new excavator machines. It provides for the running expenses and maintenance of the machines already in operation, including the spare parts likely to be used up, and for the work to be done by manual labour.

Special Tools and Plant.—The particulars of plant and machinery are given in a separate statement which is printed immediately after Appendix E to this note. It includes steel sheet piling, cills and grooves for Barrage, gates for scouring sluices, gates for Barrage, counterweight boxes and radial gates for various regulators on the canals.

The provision for distributaries will be spent mostly on earthwork and masonry works as explained in the previous section.

Establishment.—One Division, *viz.*, Khirtar Tail Division, has been temporarily closed and consequently certain establishment has been reduced. However, on account of less deduction having been made for probable savings as possibility of the occurrence of savings has been reduced, the transfer of certain Assistant Executive Engineers to the Project, and the provisions made for certain additional items and increments, there is an excess of Rs. 30,000 in the next year's demand for establishment (next year's demand Rs. 34,77,000 *minus* current year's grant Rs. 34,47,000 = Rs. 30,000). The details appear in Appendix E.

The establishments employed in the offices of the Superintending Engineers, Indus Right Bank Circle and Indus Left Bank Circle, and of the Executive Engineers under them, whose head-quarters are at Karachi, draw Karachi local allowance. The scales of pay fixed for the temporary clerical and drawing establishments of the offices of the Superintending Engineers and Executive Engineers on the Lloyd Barrage and Canals Construction Scheme are the same as those sanctioned for the corresponding permanent establishment in the offices of the Superintending Engineers, Indus Right Bank Circle and Indus Left Bank Circle, and the Executive Engineers under them. So far as the scales of pay are concerned no distinction is made between the staff employed in the offices of the project which are located at Karachi and that employed in the offices which are situated in the mofussil. With the exceptions of the head clerks in the offices of the Superintending Engineers and the Executive Engineers which are located at Karachi, other members of these offices draw the same rates of pay as their brethren in the offices in the mofussil. On account of this fact it has been found difficult to transfer the staff from the offices in the mofussil to the offices at Karachi. The permanent establishment which is on deputation to the Barrage offices located at Karachi draws Karachi local allowance. The temporary employees in the office of the Revenue Officer, Lloyd Barrage and Canals Construction, have been given the benefit of this allowance. In these circumstances, it is proposed to sanction the grant of the Karachi local allowance to the temporary clerical and drawing establishments of the offices of the Superintending Engineers and the Executive Engineers of the Lloyd Barrage and Canals Construction Project which are located at Karachi at the marginally noted rates with effect from the 1st April 1929. The Head clerks in offices of the Superintending Engineers who are in receipt of the house-rent allowance at present are proposed to be given an option of either drawing that allowance or surrendering it in favour of the local allowance. It is usual to merge the local allowance in the pay of the establishment concerned. However, as the staff on the Project is transferrable out of Karachi it is proposed to treat the allowance as a separate item.

	Per cent.
On salary upto Rs. 50	20
On salary above Rs. 50 but upto Rs. 100	15
On salary above Rs. 100	10

Salaries above Rs. 50 upto Rs. 52 should receive an allowance bringing them upto Rs. 60 and salaries above Rs. 100 upto Rs. 104½ should receive an allowance bringing them upto Rs. 115.

The amount required to meet the cost of the allowance during the next year is estimated at Rs. 5,120 and is provided in the ensuing year's budget. The ultimate annual recurring expenditure will be Rs. 6,000.

Ordinary Tools and Plant.—This provision includes Rs. 80,000 for a new tug, and about Rs. 12,000 for miscellaneous tools and machinery, and the rest is for ordinary articles required for general purposes.

Suspense.—This head includes provision for the net expenditure on account of the reserve of stock, and spares for draglines which will remain unused at the end of the year under review.

APPENDIX "A"

LLOYD BARRAGE AND CANALS CONSTRUCTION

General Abstract of Budget Estimate for the year 1929-30

Circle	Actual, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
1	2	3	4	5
I-WORKS	Rs.	Rs.	Rs.	Rs.
Lloyd Barrage Circle				
Works in progress	78,63,766	55,58,600	76,32,100	62,55,000
Works not commenced				72,000
Total, Lloyd Barrage Circle ..	78,63,766	55,58,600	76,32,100	63,27,000
North Western Circle				
Works in progress	15,37,236	16,85,700	24,18,300	16,35,200
Works not commenced				6,14,800
Total, North Western Circle ..	15,37,236	16,85,700	24,18,300	22,50,000
Eastern Nara Circle				
Works in progress	14,77,788	15,35,400	24,53,900	16,33,700
Works not commenced				14,33,500
Total, Eastern Nara Circle ..	14,77,788	15,35,400	24,53,900	30,67,200
Rohri Canal Circle				
Works in progress	33,28,328	39,19,000	43,99,000	49,09,800
Works not commenced				19,17,900
Total, Rohri Canal Circle ..	33,28,328	39,19,000	43,99,000	68,27,700
Western Circle				
Works in progress	25,17,704	28,72,300	23,59,700	30,67,000
Works not commenced				8,44,500
Total, Western Circle ..	25,17,704	28,72,300	23,59,700	39,11,500
Central Designs Division				
Works in progress	36,249	11,000	33,000	9,600
Works not commenced				....
Total, Central Designs Division ..	36,249	11,000	33,000	9,600
Draglines Division				
Works in progress	46,975	4,000	34,000	— 5,000
Works not commenced				....
Total, Draglines Division ..	46,975	4,000	34,000	— 5,000
Add—For Rectangulation, Sub-Rectangulation and Levelling, etc., to be carried out by the Government of India, Survey Department, and Revenue Surveyor—				
Works in progress	(a)	5,32,000	4,22,000	4,16,000
Works not commenced				
Add—For Revenue Officer's establishment charged to works excluding that employed on sub-rectangulation ..	....	....	....	2,91,000*
Deduct—Saving on English stores recently reported by the High Commissioner for India	....	....	—3,26,000	....
Total, I-Works ..	1,68,08,046	1,61,18,000	1,94,26,000	2,30,95,000
Deduct—Credit on account of the adjustment of the cost of settlement work to be done by the Assistant Revenue Officer and the Assistant Settlement Officer and their establishments, by debit to "5-Land Revenue" ..	....	—20,000	—20,000	—40,000
Net Total, I-Works ..	1,68,08,046	1,60,98,000	1,94,06,000	2,30,55,000

(*a*) Included in the expenditure in various divisions.

**N.B.*—Rs. 2,91,000 on account of Revenue Officer's establishment includes Rs. 32,130 on account of *Non-Voted* expenditure.

APPENDIX "A"—*concld.*

Circle	Actual, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
II-ESTABLISHMENT	30,72,756	34,47,000	34,32,000	34,77,000
PENSIONARY CHARGES ..	4,30,186	4,00,000	4,80,000	4,87,000
III-TOOLS AND PLANT				
Lloyd Barrage Circle	71,785	74,200	1,15,300	1,36,400
North Western Circle	8,012	8,900	8,700	9,000
Eastern Nara Circle	10,047	11,000	9,700	11,400
Rohri Canal Circle	12,314	16,000	21,900	19,500
Western Circle	39,595	25,500	14,500	13,000
Central Designs Division	1,422	400	900	700
Draglines Division	4,860	5,000	5,000	5,000
Sind Roads Division	785	....	....	....
Total, Tools and Plant ..	1,48,820	1,41,000	1,76,000	1,95,000
IV—SUSPENSE	9,39,304	1,92,000	2,72,000	85,000
Less—Receipts on Capital account ..	—98,631	....	....	....
Total ..	2,13,00,481	2,02,78,000	2,37,66,000	2,72,99,000
Add—Interest charges—				
To be met from Capital	25,40,721	36,34,000	37,65,000	39,84,000
To be met from Famine Fund ..	10,00,000	....	....	11,79,000
To be met from ordinary revenues ..	....	10,00,000	10,00,000	10,00,000
To be transferred to "14-Interest" ..	10,289	11,000	10,000	10,000
GRAND TOTAL ..	2,48,51,491	2,49,23,000	2,85,41,000	3,34,72,000

APPENDIX "B."

LLOYD BARRAGE AND CANALS CONSTRUCTION.

Abstract of Charges to be incurred in India and in England during 1929-30.

In India or in England	I—Works	II—Establishment	III—Tools and Plant	Pensionary charges	IV—Suspense	Interest charges	Total
1.	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India (*a*) ..	2,15,42,225	33,29,600	1,95,000	4,87,000	85,000	61,73,000	3,18,11,825
In England at the rate of Rs. 13½ per £ ..	15,12,775	1,47,400	..	..	....	..	16,60,175
Total ..	2,30,55,000	34,77,000	1,95,000	4,87,000	85,000	61,73,000	3,34,72,000
(*a*) Provision for Customs duty on imported stores included in the grant for expenditure in India is as shown below.							
Customs duty ..	2,02,350	....	....	..	....	..	2,02,350

APPENDIX

Summary of Budget Estimate for

Circle or Division	A Preliminary expenses	B Land	C Works	D Regulators	E Falls	F Cross Drainage Works	G Bridges	H Escapes	K Buildings
1. Right Works Division	..	5,000	24,29,500	..	..	..	..	..	10,000
2. Left Works Division	..	..	25,26,000	..	..	..	..	..	500
3. Quarries Division	—5,603	..	1,450	..	..	..	..	..	2,250
4. Power Supply Division	..	..	—23,700	..	..	..	..	..	..
5. Stores Division	..	..	..	..	..	..	..	..	..
6. Communications Division ..	..	..	2,41,900	..	..	..	..	..	5,000
Total for Lloyd Barrage Circle ..	—5,603	5,000	51,75,150	..	..	..	..	..	17,750
7. Western Head Division	..	500	..	29,950	..	50,000	2,20,000	..	..
8. Khirtar Head Division	..	20,000	..	82,850	..	..	12,800	..	46,600
9. Warah Branch Division	..	1,000	..	42,200	12,000	..	21,000	..	45,000
Total, North Western Circle ..	..	21,500	..	1,55,000	12,000	50,000	2,53,800	..	91,600
10. Puran Dhoro Division	..	3,000	2,000	60,450	..	..	2,000	2,000	..
11. Thar Canal Division	..	..	20,000	15,000	..	..	15,000	..	..
12. Nara Supply Division	500	9,500	8,000	..	..	..	50,000	..	..
13. Mithrao Remodelling Division ..	7,000	..	..	1,05,900	..	..	56,000	..	..
Total, Eastern Nara Circle ..	7,500	12,500	30,000	1,81,350	..	..	1,23,000	2,000	..
14. Rohri Canal No. I Division ..	..	..	..	52,300	30,000	..	1,50,000	..	23,300
15. Rohri Canal No. II Division ..	..	..	..	53,700	..	..	48,000	1,15,800	8,300
16. Rohri Canal No. III Division ..	..	..	..	43,000	1,15,000	..	61,000	83,000	7,700
17. Rohri Canal No. IV Division ..	..	15,000	..	33,450	..	..	25,000	5,000	1,000
18. Rohri Canal No. V Division ..	200	2,800	..	68,850	..	..	72,000	..	52,250
Total, Rohri Canal Circle ..	200	17,800	..	2,51,300	1,45,000	..	3,56,000	2,03,800	92,550
19. Rice Canal Division	..	..	..	1,10,000	60,000	..	1,00,000	1,50,000	9,715
20. Northern Dadu Canal Division ..	..	..	..	80,000	..	..	50,000	20,000	..
21. Southern Dadu Canal Division ..	3,000	1,400	..	68,000	..	..	34,000	..	7,500
22. Manchar Drainage Division ..	10,000	10,000	..	2,00,000	..	..	..	..	20,000
Total, Western Circle ..	13,000	11,400	..	4,58,000	60,000	..	1,84,000	1,70,000	37,215

"C"

"I—Works" for Lloyd Barrage and Canals Construction for 1929-30

L Earthwork	M Plantations	O Miscellaneous	P Maintenance	Minor Branches	Distributaries	Water courses	Drainage and Protective Works	Special Tools and Plant	Total	Remarks
72,000	..	6,000	63,000	..	..	..	..	4,70,500	30,56,000	(a) The gross provision for cost of Special Tools and Plant amounts to Rs. 17,73,500 and after deducting Rs. 8,00,997 on account of depreciation the net expenditure during the year 1929-30 will be Rs. 9,72,503. Rs. 14,17,725 out of the gross provision represents cost of stores to be obtained from abroad and the rest is the expenditure on stores to be obtained in India. The amount of Rs. 17,73,500 is debitable to the following sub-heads :— "C—Works" .. 15,26,500 Special Tools and Plant 2,47,000 17,73,500
..	..	..	12,500	..	..	..	..	5,82,500	31,21,500	
..	..	2,000	700	..	..	..	..	—74,997	—74,200	
..	..	..	6,000	..	..	..	..	84,500	66,800	
..	..	..	..	..	..	..	..	..	....	
..	..	..	..	..	..	..	..	—90,000	1,56,900	
72,000	..	8,000	82,200	..	..	..	..	9,72,503(a)	63,27,000	
5,82,000	2,500	11,000	11,500	..	79,500	..	..	90,050	10,77,000	(b) Sum of Rs. 1,24,250 represents the cost of stores to be obtained in India and is debitable to D—Regulators and Rs. 40,000 cost of stores to be obtained from England and is debitable to G—Bridges.
1,91,000	2,800	8,500	8,300	..	2,62,750	..	2,000	50,400	6,88,000	
15,500	1,000	9,500	11,000	..	3,03,000	..	..	23,800	4,85,000	
7,88,500	6,300	29,000	30,800	..	6,45,250	..	2,000	1,64,250(b)	22,50,000	
3,10,000	5,000	3,000	19,000	..	2,22,500	50,000	..	39,550	7,18,500	(c) Represents the cost of stores to be obtained in India and is debitable to D—Regulators.
40,000	200	500	500	..	1,05,500	..	..	..	1,96,700	
9,05,000	2,000	10,000	15,000	..	..	..	..	..	10,00,000	
4,40,000	6,000	6,000	5,000	..	5,17,000	..	..	9,100	11,52,000	
16,95,000	13,200	19,500	39,500	..	8,45,000	50,000	..	48,650(c)	30,67,200	
7,60,000	1,000	5,500	10,000	1,00,000	1,15,000	23,500	..	1,56,200	14,26,800	(d) Rs. 3,86,750 represents cost of stores to be obtained in India and is debitable to D—Regulators. Rs. 1,99,500 is the cost of stores to be obtained from England and is chargeable to G—Bridges.
2,17,000	5,500	3,300	5,500	..	7,48,100	1,10,000	..	1,00,600	14,15,800	
9,00,000	6,000	11,000	6,500	9,500	3,52,000	..	500	1,90,000	17,85,200	
4,14,000	..	..	2,000	1,35,000	3,18,900	..	..	1,08,300	10,57,650	
3,60,000	2,000	2,900	11,100	14,000	5,15,000	10,000	..	31,150	11,42,250	
26,51,000	14,500	22,700	35,100	2,58,500	20,49,000	1,43,500	500	5,86,250(d)	68,27,700	
7,14,000	5,000	7,452	8,000	83,000	1,65,000	..	..	1,51,333	15,63,500	(e) Rs. 2,07,683 represents the cost of stores to be obtained in India and is debitable to D—Regulatrs. Rs. 48,500 is the cost of stores to be obtained in England and is debitable to G—Bridges.
20,000	7,000	5,750	7,000	..	4,26,500	..	12,000	78,250	7,06,500	
1,90,000	1,000	3,000	8,000	..	5,57,500	..	..	26,600	9,00,000	
5,00,000	..	500	1,000	..	..	..	..	..	7,41,500	
14,24,000	13,000	16,702	24,000	83,000	11,49,000	..	12,000	2,56,183(e)	39,11,500	

Circle or Division	A Preliminary expenses	B Land*	C Works	D Regulators	E Falls	F Cross Drainage Works	G Bridges	H Escapes	K Buildings
23 Central Designs Division ..	..	..	..	..	..	..	..	..	..
24 Draglines Division	..	..	..	..	..	..	..	..	..
25 *Add* for rectangulation, sub-rectangulation and levelling, etc., to be carried out by the Government of India, Survey Department, and the Revenue Surveyor.	..	..	..	..	..	..	..	..	..
26 *Add* for Revenue Officer's establishment charged to "Works" excluding that employed on sub-rectangulation (item 25 above).	..	..	..	..	..	..	..	..	..
Total, I—Works ..	15,097	68,200	52,05,150	10,45,650	2,17,000	50,000	9,16,800	3,75,800	2,39,115
Deduct on account of adjustment of the cost of settlement work to be done by the Assistant Revenue Officer and the Assistant Settlement Officer and their establishments by debit to "5—Land Revenue."	..	..	..	..	..	..	..	..	..
Lump deduction for probable savings ..	..	..	..	..	..	..	..	..	..
Net Total ..	..	..	..	..	..	..	..	..	..

"C"—*concld.*

L. Earthwork	M. Plantations	O. Miscellaneous	P. Maintenance	Minor Branches	Distributaries	Water courses	Drainage and Protective Works	Special Tools and Plant	Total	Remarks
..	..	4,000	5,600	..	..	..	..	..	9,600	
..	..	..	..	..	..	..	..	—5,000(*f*)	—5,000	(*f*) Gross provision for cost of tools, etc. (to be obtained in India) amounts to Rs. 10,000 and after deducting depreciation charges, *viz.*, Rs. 15,000, the net provision comes to Rs. 5,000 which is wholly chargeable to L—Earthwork.
..	..	..	..	..	..	..	..	..	4,16,000	
..	..	..	..	..	..	..	..	..	2,91,000	
66,30,500	47,000	99,902	2,17,200	3,41,500	46,88,250	1,93,500	14,500	20,22,836(*g*)	2,30,95,000	(*g*) Gross provision=Rs. 28,38,833 and after deducting total depreciation, *viz.*, Rs. 8,15,997, the net provision comes to Rs. 20,22,836.
..	..	..	..	..	..	..	..	..	—40,000	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	2,30,55,000	

Note.—Out of the gross amount of Rs. 28,38,833 for special tools and plant as stated at (*g*) the provision made for foreign stores comes to Rs. 17,05,725 as shown below :—

	Lloyd Barrage Circle	North Western Circle	Eastern Nara Circle	Rohri Canal Circle	Western Circle	Central Designs Division	Draglines Division	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure in England ..	12,15,375	40,000	....	1,99,500	48,500	....	..	15,03,375
Customs Duty ..	2,02,350	....	....	....	....	....	..	2,02,350
Total ..	14,17,725	40,000	....	1,99,500	48,500	....	..	17,05,725

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

APPENDIX

Lloyd Barrage and

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
	2	3	4	4(*a*)
		BARRAGE INCLUDING CANAL HEAD REGULATORS	Rs.	Rs.
		A—Preliminary		
Barrage, including Canal Head Regulators, I-Works.	1	Preliminary Expenses	5,00,000	13,908
		B—Land		
	2	Land on Sukkur Side	5,00,000	4,59,071
	3	Land on Rohri Side	10,00,000	2,41,891
		Total, B—Land ..	15,00,000	7,00,962
		C—Works		
		(Permanent Works)		
		I—Main Barrage		4,30,11,269
	4	Excavation	3,26,524	The detailed working estimates for the Barrage have been sanctioned in Government Resolution No. 1123/27 of 15th March 1928. These items are not shown separately therein.
	5	Driving Piles	83,858	
	6	Cross Piling	1,58,038	
	7	Land abutments including foundations	1,04,493	
	8	Floor under abutments and wingwalls	1,23,809	
	9	Floor under Right Bank scouring sluices	4,33,556	
	10	Floor under Barrage Proper	35,00,482	
	11	Floor under Left Bank scouring sluices	5,72,882	
	12	Superstructure for end abutments and wingwalls ..	77,454	
	13	Superstructure for Barrage proper	20,41,277	
	14	Centering	2,60,926	
	15	Barrage gates	60,88,333	
	16	Crane track	22,074	
	17	Cranes	23,505	
	18	Motor trollies	24,485	
	19	Lights	39,176	
		II—Regulators		
		Regulators on the Left Bank		39,10,969
		(*i*) *Items common (not provided for separately) to all regulators on the Left Bank*		
	20	Excavation	89,117	....
	21	Driving Piles	24,693	....
	22	Cost of cross piles	6,311	....
	23	Centering of arches	13,277	....
		(*ii*) *Khairpur West Canal Head Regulator*		
	24	Floor	79,903	....
	25	Superstructure	1,28,172	....
	26	Electric motors	1,274	....
		(*iii*) *Rohri Canal Head Regulator*		
	27	Floor	2,89,584	....
	28	Superstructure	5,76,185	....
	29	Electric motors	6,368	....
		Carried over ..	....	....

D

Canals Construction

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in Progress	Works not commenced	Total		
5	6	7	8	9	10	
Rs.	Rs.	Rs.	Rs.	Rs.		
10,829	—15,622	— 5,603	....	—5,603	1	On this head saving has been ascertained and is being transferred to other heads in the 2nd revised recapitulation.
4,54,954	25,000	5,000	....	5,000	2	On the provision for this item saving is expected which is proposed to be transferred to other items.
2,26,960	319	....	....	....	3	
6,81,914	25,319	5,000	....	5,000		
15,86,190						
....	22,89,000	4,51,000	....	4,51,000	4	
....	49,000	58,000	....	58,000	5	
....	7,000	19,000	....	19,000	6	
....	39,000	50,500	....	50,500	7	
....	67,000	....	....	....	8	
....	4,18,000	....	....	....	9	
....	....	22,06,000	....	22,06,000	10	Includes Rs. 3,85,704 for steel sheet piling provided for under Special Tools and Plant in Appendix 'C'.
....	7,56,000	....	....	....	11	
....	32,500	43,000	....	43,000	12	
....	1,50,000	9,36,000	....	9,36,000	13	
....	97,000	40,000	....	40,000	14	Includes Rs. 29,000 for erection of arch centerings provided for in Appendix 'C' under Special Tools and Plant.
....	56,000	11,11,500	....	11,11,500	15	This represents approximate cost for cills and grooves shown under Special Tools and Plant in Appendix 'C'.
....	....	....	....	....	16	
....	....	....	....	....	17	
....	....	....	....	....	18	
....	....	....	....	....	19	
22,42,096	2,99,000					
....	....	....	....	....	20	
....	....	....	....	....	21	
....	....	....	....	....	22	
....	....	....	....	....	23	
....	....	....	....	....	24	
....	....	38,000	....	38,000	25	
....	....	....	....	....	26	
....	....	....	....	....	27	
....	....	1,69,000	....	1,69,000	28	
....	....	....	....	....	29	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2		4	4 (*a*)
			Rs.	Rs.
Barrage including Canal Head Regulators, I-Works—*contd.*		Brought forward ..	....	....
		(*iv*) *Khairpur East Canal Head Regulator*		
	30	Floor	79,903	....
	31	Superstructure	1,28,172	....
	32	Electric motors	1,274	....
		(*v*) *Eastern Nara Head Regulator*		
	33	Floor	3,40,769	....
	34	Superstructure	6,87,227	....
	35	Electric motors	7,645	....
		(*vi*) *Other items on the Left Bank*		
	36	Connecting Walls between the regulators	2,04,874	....
	37	Sloping wing wall at end	76,400	....
	38	Left Divide Wall	3,09,840	....
		Regulators on the Right Bank		67,05,08
		(*i*) Items common (not provided for separately) to all Regulators on the Right Bank		
	39	Excavation	69,190	....
	40	Driving piles	20,591	....
	41	Steel sheet piling including conveyance and cutting, etc. ..	6,302	7,14,950
	42	Centering of arches	9,699	....
		(*ii*) South Eastern Perennial Canal Head Regulator		
	43	Floor	1,31,200	....
	44	Superstructure	2,38,948	....
	45	Electric motors	2,545	....
	45A	Gates, grooves and sills	....	....
		(*iii*) Central Rice Canal Head Regulator		
	46	Floor	2,89,447	....
	47	Superstructure	5,75,574	....
	48	Electric motors	6,363	....
		(*iv*) North Western Perennial Canal Head Regulator		
	49	Floor	1,56,854	....
	50	Superstructure	2,94,412	....
	51	Electric motors	3,818	....
		(*v*) Other items on the Right Bank		
	52	Connecting wall between regulators	2,34,242	....
	53	Sloping wingwall at the end	76,388	....
	54	Right Divide wall	2,29,724	13,21,343
		III-Guide Banks		
		Guide Bank on the Left Bank		2,46,925
	55	Bank work above and below Barrage	62,755	....
	56	Cutting work above and below Barrage	6,186	....
	57	Pitching work above and below Barrage	60,225	....
	58	Stone chips above and below Barrage	5,620	....
	59	Apron	1,54,682	....
	60	Concrete blocks below Barrage	5,375	....
		Guide Banks on the Right Bank including Bunder Wall		
	61	Bank work above and below Barrage	46,706	....
	62	Cutting work above and below Barrage	3,585	57,241
	63	Pitching work above and below Barrage	32,376	2,30,643
		Carried over ..	....	....

D—*continued*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
....	....	....	....	....	30	
....	....	38,000	....	38,000	31	
....	....	....	....	....	32	
....	....	....	....	....	33	
....	....	....	....	....	34	
....	....	....	....	....	35	
....	....	14,000	....	14,000	36	
....	....	1,000	....	1,000	37	
78,986	....	....	....	....	38	
15,17,417						
....	....	....	....	....	39	
....	....	....	....	....	40	
7,13,278	....	....	....	....	41	
....	....	....	....	....	42	
....	....	....	....	....	43	
....	86,300	....	....	....	44	
....	....	....	....	....	45	
....	....	....	....	....	45A	
....	....	....	....	....	46	
....	2,22,400	....	....	....	47	
....	....	....	....	....	48	
....	....	....	....	....	49	
....	1,12,300	....	....	....	50	
....	....	....	....	....	51	
....	19,000	....	....	....	52	
....	3,000	....	....	....	53	
31,548	....	....	....	....	54	
1,96,656						
....	58,000	....	....	....	55	
....	....	....	....	....	56	
....	....	....	....	....	57	
....	....	....	....	....	58	
....	....	....	....	....	59	
....	....	....	....	....	60	
....	....	33,000	....	33,000	61	
					62	
57,771	....	....	....	....	63	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
Barrage including Canal Head Regulators, I-Works—*contd.*		Brought forward ..	....	....
	64	Stone chips above and below Barrage	2,824	....
	65	Apron above and below Barrage	78,669	....
	66	Concrete blocks above and below Barrage ..	5,605	....
	67	Raising Bunder wall and constructing retaining wall ..	39,235	....
		Service Works		
	68	Railways	6,33,020	3,77,634
	69	Service Roads and Bunds	55,650	25,408
	70	Water supply	1,30,200	2,80,792
	71	Alignment towers	42,000	14,314
	72	Pile driving and withdrawing	1,99,147	....
	72A	Sanitation	....	23,288
	73	Wharves	42,420	2,65,017
	74	Cofferdams	50,400	10,80,946
	75	Pumping	17,31,000	2,64,112
	76	Stores Depôt	59,850	664
	77	Carriage of stores	3,07,650	....
	78	Lighting and fans	1,45,950	....
	79	Telegraph and telephones	35,511	60,973
	80	Core boxes and moulds for block yards	50,700	12,329
	80A	Block moulding yard		17,977
	80B	Constructing 2 blocks of workmen's huts on Right Bank ..	....	19,360
	80C	Running expenses of electric power plant	....	—45,845
	80D	Running expenses of miscellaneous plant	....	1,55,578
	80E	Running expenses of Railways	....	....
	80F	Distribution system of electric installation charges, Lighting works area and streets	....	2,00,725
	80G	Maintenance of Floating Craft	....	3,89,598
	80H	Sanitation for works area and township	....	....
	81	Contingencies	....	....
		Total C—Works ..	2,32,64,498	5,93,40,395
		K—Buildings		
	82	Officers' bungalows (up to Assistant Executive Engineers)—		
		2 Superintending Engineers' Bungalows	6,20,000	5,70,856
		10 Executive Engineers' Bungalows		
		6 Assistant Executive Engineers' Bungalows		
	83	Office buildings	3,00,000	3,54,276
	84	Hospitals, workshops, sheds for stores ..	3,50,000	4,51,882
	85	Quarters for subordinates, clerks, menials, etc.—		
		30 Assistant Engineers' quarters	9,00,000	8,13,660
		31 Upper Subordinates' quarters		
		81 Lower Subordinates' quarters		
		117 Clerks' quarters		
		188 Menials' quarters		
	85A	Inspection Bungalow	30,000	29,440
	86	Repairs to buildings	....	....
	86A	Water supply	2,00,000	506
	86B	Roads	1,00,000	99,701
		Total K—Buildings ..	25,00,000	23,20,321
	87	O—Miscellaneous	2,00,000	73,723
	88	P—Maintenance	2,00,000	2,11,878
	89	Unforeseen items	1,05,67,608	....
	90	Loss on stock	....	2,996
		Total I—Works ..	3,87,32,106	6,26,64,183

D—*continued*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....	...	
....	....	....	....	....	64	
....	1,68,000	....	....	....	65	
....	....	....	....	....	66	
....	....	....	....	....	67	
3,12,269	1,12,500	56,000	....	56,000	68	
24,459	10,003	2,200	....	2,200	69	
1,87,479	58,500	36,000	....	36,000	70	
14,048	....	....	....	....	71	
....	....	....	....	....	72	
20,115	....	47,750	....	47,750	72A	
2,31,498	10,700	....	....	....	73	
8,44,640	7,26,000	9,11,000	....	9,11,000	74	
1,71,983	2,20,000	2,33,000	....	2,33,000	75	
614	....	....	....	....	76	
....	....	....	....	....	77	Not treated separately.
....	....	....	....	....	78	
8,063	16,500	16,500	....	16,500	79	
12,881	....	....	....	....	80	
19,189	....	....	....	....	80A	
10,131	....	....	....	....	80I	
14,043	—75,000	—88,000	....	—88,000	80C	
38,831	—250	—700	....	—700	80D	
77,943	—2,37,550	....	....	....	80E	
1,26,626	{ 32,500 / 27,350 }	65,000	....	65,000	80F	
2,01,666	1,64,000	2,14,900	....	2,14,900	80G	
....	47,645	....	....	....	80H	
....	....	....	....	....	81	
87,40,420	60,41,398	67,01,650*	....	67,01,650*		* (1) Includes Rs. 15,26,500 on account of steel piling, sills, grooves and Barrage gates, etc., included under Special Tools and Plant in Appendix C. (2) Includes Rs. 10,000 as provision under Workmen's Compensation Act.
					82	
5,84,135	23,200	1,000	....	1,000		
3,00,581	18,856	6,580	....	6,580	83	
3,61,590	93,723	160	....	160	84	
					85	
7,56,836	2,40,834	10,440	....	10,440		
28,286	....	....	....	....	85A	
....	316	....	....	....	86	
467	....	—430	....	—430	86A	
1,11,003	....	....	....	....	80B	
21,42,898	3,76,929	17,750	....	17,750		
65,269	24,024	8,000	....	8,000	87	
1,81,854	90,850	86,800*	....	86,800*	88	* Includes Rs. 4,600 for the Central Designs Division.
....	....	....	....	....	89	
18,980	....	....	....	....	90	
1,18,42,164	65,42,898	68,13,597	....	68,13,597		

APPENDIX

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned—detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
Barrage including Canal Head Regulators, I-Works—*concld.*		Brought forward ..	....	....
		Special Tools and Plant		
	91	Railways	27,00,000	27,12,000
	92	Fleet	48,50,000	47,59,000
	93	Cranes	8,70,000	6,62,000
	94	Pumping Plant for Coffordams	3,25,000	2,35,000
	95	Pile drivers	12,40,000	12,36,000
	96	Stone Crushers and Concrete Mixers	1,36,000	55,000
	97	Moulds for blocks	2,50,000	1,00,000
	98	Air compressors and pneumatic tools	1,25,000	67,000
	99	Diving gear and apparatus	78,000	26,000
	100	Workshops	2,47,000	1,72,029
	101	Water-supply plant	2,64,000	1,31,300
	102	Mortar Mills	2,36,000	2,23,000
	103	Electric power plant and transmission lines	20,00,000	15,53,000
	104	Steel sheet piling	21,10,000	12,95,000
	105	Arch centres and supports.	6,00,000	....
	106	Scientific instruments	.....	....
	107	Disintegrators	19,000	....
	108	Miscellaneous tools and plant	7,50,000	4,00,000
	109	Quarry plant	12,00,000	44,475
	110	Stone dressing plant	8,00,000	....
	111	Block yard plant	2,00,000	1,58,000
	112	Repairs	....	11,59,500
	113	Customs	....	5,97,213
	114	Contingencies	....	84,000
	115	Miscellaneous items, *i.e.*, unallocated items	....	....
		Total, VI—Special Tools and Plant ..	1,90,00,000	1,56,69,517
		Deduct—Depreciation charges included in rates	....	....
		Deduct—Anticipated credits from stores and draglines ..	....	....
		Net Total, VI—Special Tools and Plant ..	1,90,00,000	1,56,69,517
		Deduct—On account of certain adjustments since made by journal entries	....	....
		Total, I—Works ..	5,77,32,106	7,83,33,700

Note.—(1) The difference between the figures in column 4 (*a*) as compared with the total of columns 5, 6 and 9 Where the total figures in columns 5, 6 and 9 exceed the amount of sanctioned working estimates to start works before the submission of the estimates, as this was the only way in which rates could only have been guess work, would jeopardise the progress of works.

(2) The excess over the figures of the revised recapitulation statement, column 4, has been dealt with in the

D—*contd.*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
18,09,724	57,912	—1,52,760	....	—1,52,760	91	
40,88,085	—33,400	—2,24,500	....	—2,24,500	92	
4,65,766	42,500	—20,200	....	—20,200	93	
2,02,188	—22,500	—21,900	....	—21,900	94	
10,69,055	—53,000	—69,100	....	—69,100	95	
62,053	52,819	—16,320	....	—16,320	96	
33,811	—26,000	—30,000	....	—30,000	97	
43,895	12,410	....	....	....	98	
20,509	—2,500	—2,400	....	—2,400	99	
2,03,079	7,313	—4,288	....	—4,288	100	
1,33,411	—1,118	—13,935	....	—13,935	101	
1,85,113	—17,500	—21,500	....	—21,500	102	
14,52,369	14,500	22,000	....	22,000	103	
14,34,292	5,93,300	—14,000	....	—14,000	104	
....	....	....	....	....	105	
....	....	....	....	....	106	
....	....	....	....	....	107	Not intended to be purchased.
2,17,764	1,20,239	1,34,100	....	1,34,100	108	
3,91,694	43,238	—20,246	....	—20,246	109	
2,10,771	2,24,714	—42,298	....	—42,298	110	
1,58,640	—900	....	....	....	111	
2,51,994	1,40,360	48,500	....	48,500	112	
6,10,611	1,56,315	350	....	350*	113	* This Customs Duty is payable only on Special Tools and Plant exclusive of the articles chargeable to " C—Works."
....	....	....	....	....	114	
5,489	....	....	....	....	115	
1,30,50,313	13,08,702	— 4,48,497	....	— 4,48,497		
— 1,75,438	— 1,05,500	— 1,05,500	....	— 1,05,500		
....	— 1,00,000	....	....	....		
1,28,74,875	11,03,202	— 5,53,997	....	— 5,53,997†		† In Appendix "C" the total provision for Special Tools and Plant is Rs. 9,72,503. This differs from the figures in column 9 herein, because in Appendix "C" the plant, etc., chargeable to C—Works is also included. The latter amounts to Rs. 15,26,500. Deducting from the total provision under Special Tools and Plant in " C ", *viz.*—
—1,16,362	....	....	....	....		
2,46,00,677	76,46,100	62,59,600	....	62,59,600		

17,73,500	Total plant.
—15,26,500	Chargeable to C—Works.
2,47,000	Special Tools and Plant.
—8,00,997	Depreciation for Plant.
— 5,53,997	Net for Special Plant.

in some of the items is due to the following :—

shown in column 4 (*a*), original or revised estimates are under preparation. In a few cases it has been necessary could be obtained on which to base estimates. To delay the starting of work for sanction to estimate, which

second revised recapitulation which is under the consideration of Government.

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
Rohri Canal and Khairpur State Canals—I—Works.		ROHRI CANAL SYSTEM AND KHAIRPUR STATE FEEDERS -		
		Rohri Canal (Main Line)		
	1	A—Preliminary expenses	4,75,000	45,353
	2	B—Land	6,00,000	8,86,412
	3	D—Regulators (7 Nos.)	8,47,700	7,19,660
	4	E—Falls (3 Nos.)	5,17,700	96,643
	5	F—Cross Drainage Works	75,000	....
	6	G—Bridges (15 Nos.)	13,14,825	85,957
	7	H—Escapes	7,49,689	5,00,663
	8	K—Buildings	15,13,300	11,51,928
		Details		
		1st Class Inspection Bungalows with subsidiary buildings (7 Nos.)	Final details not yet decided.	2,63,496
		2nd Class Inspection Bungalows with subsidiary buildings (7 Nos.)		1,57,272
		Additions and alterations to Public Works Department Bungalows (3 Nos.)		23,547
		Sub-divisional officers' rest houses with out-houses (27 Nos.) ..		2,36,403
		Darogas' Landhis (19 Nos.)		10,314
		Signallers' and sluice establishment quarters (4 Nos.) ..		4,386
		Chief and Superintending Engineers' bungalows at Karachi ..		1,19,795
		Executive Engineer, Rohri Canal No. II Division's residence at Nawabshah		34,851
		Executive Engineer, Rohri Canal No. III Division's residence at Nawabshah		34,716
		Executive Engineer, Rohri Canal No. II Division's clerks' office at Nawabshah		18,616
		Executive Engineer, Rohri Canal No. III Division's clerks' office at Nawabshah		18,615
		Executive Engineer, Rohri Canal Nos. II and III Divisions' clerks' quarters at Nawabshah		341
		Executive Engineer, Rohri Canal No. V Division's residence at Hyderabad		25,500
		Executive Engineer, Rohri Canal No. V Division's office at Hyderabad	Detailed distribution not made in first revised recapitulation.	28,661
		Permanent Store-shed at Hyderabad		8,463
		Temporary workshop and store building		8,841
		Sub-divisional office at Matiari		10,068
		Sub-divisional office at Tando Mahomed Khan		9,276
		Sub-divisional office at Sakrand		10,013
		Sub-divisional office at Oderolal		6,632
		Sub-divisional office at Gambat		7,974
		Sub-divisional office at Kandiaro		10,452
		Sub-divisional office at Shahdadpur		10,541
		Sub-divisional office at Haberi		9,629
		Sub-divisional office at Phul		9,629
		Sub-divisional office at Tando Adam		10,053
		Sub-divisional office at Kumb Lima		10,053
		Sub-divisional office at Thul		9,629
		Lower Subordinates' Landhis		3,924
		Miscellaneous items of petty works		40,238
	9	L—Earthwork	1,06,58,189	1,35,34,067
	10	M—Plantation	1,49,268	8,989
	11	O—Miscellaneous	1,50,000	45,725
	12	P—Maintenance	3,42,284	27,368
	13	Distributaries	32,58,488	14,97,689
	14	Aligning and excavating water courses	23,37,012	....
	15	Drainage and Protective Works	21,70,219	13,852
		Total ..	2,51,58,674	1,86,14,306
		Deduct—Recoveries from Zamindars and Colonists ..	—23,37,012	....
		Net Total, Rohri Canal Main Line ..	2,28,21,662	1,86,14,306
		Carried over ..	....	....

D—*contd.*

Outlay.		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
56,491	100	200	....	200	1	
6,79,107	20,100	800	15,000	15,800	2	Excess dealt with in second recapitulation.
203	2,06,000	3,97,800	1,22,750	5,20,550*	3	
25	45,000	95,000	50,000	1,45,000	4	* Includes Rs. 3,86,750 on account of radial gates for regulators provided for in Appendix-C under Special Tools and Plant.
....	....	....	....	....	5	
243	65,230	20,000	4,82,500	5,02,500†	6	
74,901	2,02,540	1,93,800	10,000	2,03,800	7	
9,75,707	43,966	16,800	23,500	40,300	8	† Includes Rs. 1,99,500 on account of steel work for bridges shown in Appendix-C under Special Tools and Plant.
2,23,860	17,500	8,300	....	8,300		
1,42,566	4,345	....	500	500		
16,903	8,800	....	15,000	15,000		
1,88,947	5,500	7,000	....	7,000		
6,065	2,800	1,500	3,600	5,100		
1,191	2,671	....	4,400	4,400		
1,25,303	....	....	....	....		
33,364	....	....	....	....		
33,907	....	....	....	....		
17,191	....	....	....	....		
17,656	....	....	....	....		
341	....	....	....	....		
25,497	....	....	....	....		
28,565	....	....	....	....		
7,503	....	....	....	....		
1,170	....	....	....	....		
9,032	....	....	....	....		
9,144	....	....	....	....		
9,476	....	....	....	....		
6,870	....	....	....	....		
2	....	....	....	....		
8,784	350	....	....	....		
8,876	....	....	....	....		
8,838	....	....	....	....		
9,930	....	....	....	....		
9,171	....	....	....	....		
9,190	....	....	....	....		
7,537	....	....	....	....		
2,028	2,000	....	....	....		
6,800	....	....	....	....		
60,95,221	19,65,200	20,19,000	1,25,000	21,44,000	9	Rs. —5,000 provided under Special Tools and Plant for Draglines Division are included in this figure. It is shown separately in Appendices A and C.
1,759	4,200	7,000	4,000	11,000	10	
33,107	14,751	18,000	2,000	20,000	11	
19,141	24,037	18,500	9,500	28,000*	12	*Includes Rs. 5,000 for Central Designs Division.
76,562	4,22,585	5,82,400	1,86,400	7,68,800	13	
....	....	....	76,000	76,000	14	
11,823	700	500	....	500	15	
80,24,290	30,14,409	33,69,800	11,06,650	44,76,450		
....	....	....	....	....		
80,24,290	30,14,409	33,69,800	11,06,650	44,76,450		
....	....	....	....	....		

APPENDIX

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate.
1	2	3	4	4 (a)
			Rs.	Rs.
Rohri Canal and Khairpur State Canals—I—Works—*contd.*		Brought forward ..	....	....
		Minor Branches on the Main Line		
	16	Minor Branches on the Main Rohri Canal	9,67,000	....
	17	Distributaries	3,61,732	5,62,946
	18	Aligning and excavating water courses	2,73,644	....
		Total, Minor Branches ..	16,02,376	5,62,946
		Deduct—Recoveries from Zamindars and Colonists ..	—2,73,644	....
		Net Total, Minor Branches ..	13,28,732	5,62,946
		Nasrat Branch		
	19	A—Preliminary expenses	3,000	15,434
	20	B—Land	8,000	19,239
	21	D—Regulators (1 No.)	1,30,000	35,673
	22	E—Falls	3,000	....
	23	G—Bridges	87,525	4,483
	24	K—Buildings	1,79,400	87,437
		Details		
		Sub-divisional officer's Rest house at Bhiria Road, Bucheri, Pad Idan, Nawabshah and Darya khan	Detailed distribution not made.	53,055
		Sub-divisional offices at Pad, Idan and Nawabshah ..		21,000
		Additions and alterations to existing Public Works Department bungalows 2 Nos.		3,326
		Additions and alterations to existing Public Works Department out office 1 No.		5,318
		Darogas' Landhis 5 Nos.		1,128
		Telephone and telegraph office at Nawabshah		1,027
		Miscellaneous Works		2,583
	25	L—Earthwork	3,68,200	3,66,893
	26	M—Plantation	7,718	....
	27	O—Miscellaneous	14,000	4,364
	28	P—Maintenance	14,088	2,503
	29	Distributaries	7,77,761	4,32,608
	30	Aligning and excavating water courses	5,74,461	3,896
	31	Drainage and Protective Works	....	....
		Total ..	21,67,153	9,72,530
		Deduct—Recoveries from Zamindars and Colonists ..	—5,74,461	....
		Net Total, Nasrat Branch ..	15,92,692	9,72,530
		Minor Branches of Nasrat Branch		
	32	Amurji and Gajra Branches	1,11,667	....
	33	Distributaries		
		Net Total, Nasrat Branch ..	17,04,359	9,72,530
		Sehra Branch		
	34	A—Preliminary expenses	3,000	3,415
	35	B—Land	9,000	49,720
	36	D—Regulators	50,500	14,291
	37	G—Bridges	26,000	17,002
	38	K—Buildings	81,300	55,935
		Carried over ..	....	....

D—*continued.*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Work not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
....	3,80,692	1,64,000	94,500	2,58,500	16	
4,90,470	....	1,51,000	1,25,000	2,76,000	17	
....	....	....	2,500	2,500	18	
4,90,470	3,80,692	3,15,000	2,22,000	5,37,000		
....	....	....	....	....		
4,90,470	3,80,692	3,15,000	2,22,000	5,37,000		
13,717	....	....	....	....	19	
22,077	....	....	....	....	20	
328	20,000	15,500	....	15,500	21	
....	....	....	....	....	22	
719	4,500	....	....	....	23	
64,221	8,960	....	6,300	6,300	24	
43,186	6,560	....	....	....		
20,280	....	....	....	....		
31	....	....	....	....		
48	....	....	....	....		
....	1,000	....	6,300	6,300		
....	1,000	....	....	....		
676	400	....	....	....		
85,720	46,090	1,12,000	....	1,12,000	25	
....	....	....	1,000	1,000	26	
1,576	1,500	100	....	100	27	
1,246	2,000	1,500	....	1,500	28	
2,61,885	2,39,820	1,56,000	2,89,200	4,45,200	29	
....	....	....	50,000	50,000	30	
3,083	....	....	....	....	31	
4,54,572	3,22,870	2,85,100	3,46,500	6,31,600		
....	....	....	....	....		
4,54,572	3,22,870	2,85,100	3,46,500	6,31,600		
....	....	....	....	....	32 33	
4,54,572	3,22,870	2,85,100	3,46,500	6,31,600		
3,381	....	....	....	....	34	
50,442	....	....	....	....	35	
....	7,000	7,000	5,000	12,000	36	
3,293	15,000	....	....	....	37	
50,255	929	....	2,000	2,000	38	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
Rohri Canal and Khairpur State Canals—I—Works—*contd.*		Brought forward ..	....	....
		Details		
		Sub-divisional officer's Rest house at Tharushah	Final distribution not yet settled.	13,019
		Sub-divisional office at Tharushah		11,180
		Second Class Inspection Bungalow at Bhorti		29,832
		Miscellaneous works		1,904
	39	L—Earthwork	2,11,000	37,570
	40	M—Plantation	8,138	....
	41	O—Miscellaneous	9,000	1,118
	42	P—Maintenance	9,444	536
	43	Distributaries	1,95,556	2,28,973
	44	Aligning and excavating water courses	1,99,998	....
		Total ..	8,02,936	4,08,560
		Deduct—Recoveries from *Zamindars* and Colonists ..	—1,99,998	....
		Net Total, Sehra Branch ..	6,02,938	4,08,560
		Dad Branch		
	45	A—Preliminary expenses	3,000	1,986
	46	B—Land	8,000	19,239
	47	D—Regulators	50,500	27
	48	G—Bridges	16,650	9,542
	49	K—Buildings	88,400	84,066
		Details		
		First Class Inspection Bungalow	Final details not yet settled.	35,675
		Sub-divisional officers' Rest Houses (2 Nos.)		27,255
		Sub-divisional offices at Moro and Daulatpur		19,886
		Darogas' Landhis (2 Nos.)		1,250
	50	L—Earthwork	1,18,500	95,571
	51	M—Plantation	7,612	170
	52	O—Miscellaneous	8,000	2,457
	53	P—Maintenance	9,255	2,559
	54	Distributaries	3,30,275	2,11,621
	55	Aligning and excavating water courses	2,61,207	....
		Total, Dad Branch ..	9,01,399	4,27,238
		Deduct—Recoveries from Zamindars and Colonists ..	—2,61,207	....
		Net Total, Dad Branch ..	6,40,192	4,27,238
		Hala Branch		
	56	A—Preliminary expenses	3,000	1,743
	57	B—Land	8,000	17,683
	58	D—Regulators	37,000	11,472
	59	G—Bridges	17,900	12,717
	60	K—Buildings	81,200	55,095
		Details		
		First Class Inspection Bungalow with out office	Final details not yet settled.	36,157
		Sub-divisional officer's Rest house at Hala		8,940
		Sub-divisional office with peons' and chowkidar's quarters at Hala		9,998
		Sub-overseer's quarters at Saidabad		....
		Carried over ..	....	....

D—*continued*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
	.....	....	.....	....		
12,990	....	....	....	....		
10,395	....	....	....	....		
26,870	....	....	....	....		
....	929	....	2,000	2,000		
1,64,970	36,000	55,000	....	55,000	39	
....	....	....	500	500	40	
642	500	700	....	700	41	
264	2,000	1,000	....	1,000	42	
1,97,849	50,000	69,200	97,800	1,67,000	43	
....	....	....	10,000	10,000	44	
4,71,096	1,11,429	1,32,900	1,15,300	2,48,200		
....	....	....	....	....		
4,71,096	1,11,429	1,32,900	1,15,300	2,48,200		
3,863	....	....	....	....	45	
8,529	....	....	....	....	46	
27	3,000	3,000	7,000	10,000	47	
1,493	7,900	1,000	....	1,000	48	
78,109	....	....	2,200	2,200	49	
32,745	....	....	....	....		
25,332	..	....	....	....		
18,910	....	....	....	....		
1,122	....	....	2,200	2,200		
1,07,639	32,000	....	....	....	50	
28	300	....	1,000	1,000	51	
819	300	1,000	....	1,000	52	
1,224	1,220	1,000	....	1,000	53	
53,391	69,150	82,000	15,000	97,000	54	
....	....	....	....	....	55	
2,55,122	1,13,870	88,000	25,200	1,13,200		
....	....	....	....	....		
2,55,122	1,13,870	88,000	25,200	1,13,200		
4,573	....	....	....	....	56	
14,312	700	....	....	....	57	
....	....	....	10,000	10,000	58	
....	4,000	....	....	....	59	
43,780	5,000	....	500	500	60	
27,702	....	....	....	....		
6,521	....	....	....	....		
9,557	....	....	....	....		
....	5,000	....	500	500		
....		....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
Rohri Canal and Khairpur State Canals—I—Works—*contd.*		Brought forward ..	....	....
	61	L—Earthwork	1,47,300	1,00,498
	62	M—Plantation	6,930	....
	63	O—Miscellaneous	5,000	67
	64	P—Maintenance	8,363	420
	65	Distributaries	3,02,720	1,41,458
	66	Aligning and excavating water courses	2,15,847	....
		Total, Hala Branch ..	8,33,260	3,41,153
		Deduct—Recoveries from Zamindars and Colonists ..	—2,15,847	....
		Net Total, Hala Branch ..	6,17,413	3,41,153
		Nasir Branch		
	67	A—Preliminary expenses	10,000	45,421
	68	B—Land	40,000	1,11,561
	69	D—Regulators	92,300	100
	70	G—Bridges	1,29,300	106
	71	K—Buildings	2,34,100	96,077
		Details		
		First Class Inspection Bungalow with out offices at Tando Allahyar	Final details not yet settled.	34,872
		Second Class Inspection Bungalow at Bulgai and Chang ..		26,817
		Sub-divisional officers' rest houses (7 Nos.)		22,853
		Sub-divisional offices at Nasir Head, Tando Allahyar, and Tando Ghulamali		10,114
		Miscellaneous works		1,421
	72	L—Earthwork	8,63,700	2,65,731
	73	M—Plantation	24,990	....
	74	O—Miscellaneous	20,000	1,142
	75	P—Maintenance	31,157	1,491
	76	Distributaries	7,78,677	1,56,197
	77	Aligning and excavating water courses	6,31,523	....
		Total, Nasir Branch ..	28,55,747	6,77,826
		Deduct—Recoveries from Zamindars and Colonists ..	—6,31,523	....
		Net Total, Nasir Branch ..	22,24,224	6,77,826
		Hyderabad Branch		
	78	A—Preliminary expenses	3,000	1,721
	79	B—Land	10,000	21,529
	80	D—Regulators	53,000	18
	81	G—Bridges	17,175	15,560
	82	K—Buildings	88,400	69,911
		Carried over ..	....	....

D—*continued*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
23,343	....	70,000	....	70,000	61	
....	....	....	....	....	62	
67	....	....	....	....	63	
397	580	....	500	500	64	
1,32,814	1,00,950	15,000	45,000	60,000	65	
....	....	....	....	....	66	
2,19,286	1,11,230	85,000	56,000	1,41,000		
....	....	....	....	....		
2,19,286	1,11,230	85,000	56,000	1,41,000		
23,697	....	....	....	....	67	
42,912	1,000	2,000	....	2,000	68	
97	12,000	50,000	....	50,000	69	
103	8,000	52,000	....	52,000	70	
86,979	10,100	15,000	25,000	40,000	71	
30,843	....	....	....	....		
26,091	....	....	15,000	15,000		
20,429	5,100	7,000	10,000	17,000		
9,145	5,000	8,000	....	8,000		
471	....	....	....	....		
1,52,783	2,03,000	2,50,000	....	2,50,000	72	
....	400	....	1,000	1,000	73	
1,139	2,000	....	500	500	74	
1,176	2,200	....	1,500	1,500	75	
1,41,898	57,000	1,50,000	....	1,50,000	76	
....	....	....	2,500	2,500	77	
4,50,784	2,95,700	5,19,000	30,500	5,49,500		
....	....	....	....	....		
4,50,784	2,95,700	5,19,000	30,500	5,49,500		
4,431	....	....	....	....	78	
21,436	400	....	....	....	79	
15	11,000	10,000	10,000	20,000	80	
156	15,100	....	....	....	81	
65,705	....	....	1,250	1,250	82	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
			Rs.	Rs.
Rohri Canal and Khairpur State Canals—I—Works—*concld.*		Brought forward ..	....	....
		Details		
		First Class Inspection Bungalow at Hyderabad	Distribution not yet settled.	40,365
		Rest houses at Hyderabad and at Tando Kaisar ..		19,159
		Sub-divisional office at Tando Kaisar		10,387
		Darogas' Landhis (2 Nos.)		....
		Miscellaneous works		....
	83	L—Earthwork	1,69,700	1,55,198
	84	M—Plantation	6,169	....
	85	O—Miscellaneous	7,000	1,212
	86	P—Maintenance	7,956	2,167
	87	Distributaries	2,88,393	1,04,646
	88	Aligning and excavating water courses	2,29,621	....
		Total, Hyderabad Branch ..	8,80,414	3,71,962
		Deduct—Recoveries from Zamindars and Colonists ..	—2,29,621	....
		Net Total, Hyderabad Branch ..	6,50,793	3,71,962
		Khairpur Feeder East		
	89	A—Preliminary expenses	2,000	1,511
	90	B—Land	60,000	1,04,734
	91	G—Bridges	57,600	....
	92	L—Earthwork	3,26,600	2,309
	93	M—Plantation	2,604	....
	94	O—Miscellaneous	8,400	1,418
	95	P—Maintenance	4,557	....
	96	Distributaries	97,889	....
		Total, Khairpur Feeder East ..	5,59,650	1,09,972
		Khairpur Feeder West		
	97	A—Preliminary expenses	300	....
	98	B—Land	20,000	19,021
	99	L—Earthwork	61,259	770
	100	M—Plantation	410	....
	101	O—Miscellaneous	4,000	....
	102	P—Maintenance	375	....
		Total, Khairpur Feeder West ..	86,344	19,791
		Special Tools and Plant		
	103	Special Tools and Plant	10,73,208	....
		Add—On account of adjustments since made by journal entries.	....	....
		Total, I.—Works—Rohri Canal System and Khairpur Feeders .	3,23,09,515	2,26,06,284
		Carried over ..	....	....

Note.—As regards the items in which there is excess over the amount provided in the first revised recapitulation, of Government. The items on which there is excess over working estimates or for which sanctioned

D—*continued*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
38,428	....	....	....	....		
17,152	....	....	....	....		
9,064	....	....	....	....		
....	....	....	1,250	1,250		
1,061	....	....	....	....		
1,16,113	22,000	10,000	....	10,000	83	
....	....	....	....	....	84	
1,920	1,000	....	400	400	85	
1,606	....	....	1,600	1,600	86	
89,359	35,000	85,000	....	85,000	87	
....	....	....	2,500	2,500	88	
3,00,741	84,500	1,05,000	15,750	1,20,750		
....	....	....	....	....		
3,00,741	84,500	1,05,000	15,750	1,20,750		
1,565	300	....	....	....	89	
88,356	....	....	....	....	90	
....	....	....	....	....	91	
4,08,407	....	10,000	....	10,000	92	
....	....	....	....	....	93	
1,081	....	....	....	....	94	
....	....	....	....	....	95	
....	....	....	....	....	96	
4,99,409	300	10,000	....	10,000		
....	....	....	....	....	97	
17,922	....	....	....	....	98	
755	....	....	....	....	99	
....	....	....	....	....	100	
....	....	....	....	....	101	
....	....	....	....	....	102	
18,677	....	....	....	....		
....	....	....	....	....	103	
14,09,188	....	....	....	....		
1,25,93,635	44,35,000	49,09,800	19,17,900	68,27,700		
....	....	....	....	....		

sufficient provision for them has been made in the 2nd revised recapitulation which is under the consideration working estimates are wanted, the original or the revised estimates for the same are under preparation.

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate.
1	2	3	4	4 (a)
			Rs.	Rs.
		Brought forward ..	....	....
		EASTERN NARA CANAL SYSTEM		
		A-Supply Channel		
Eastern Nara Canal System.	1	A—Preliminary expenses	69,197	6,796
	2	B—Land	1,71,748	3,15,497
	3	G—Bridges	5,48,250	....
	4	K—Buildings	22,500	....
	5	L—Earthwork	31,64,570	3,96,441
	6	M—Plantation	6,720	....
	7	O—Miscellaneous	5,059	2,146
		Total, Supply Channel ..	39,88,044	7,20,880
		(B) Containing Banks from head of natural channel to Makhi Weir and (C) Flood Diversion Bank		
	8	A—Preliminary expenses	63,000	43,037
	9	B—Land	1,45,000	1,22,984
	10	C—Works	4,20,000	7,470
	11	H—Escapes	....	25,453
	12	K—Buildings	3,40,000	2,51,492
		Details		
		Officer's Bungalow (1 No.)	Detailed distribution not made.	29,540
		Office blocks (4 Nos.)		44,734
		Inspection Bungalows and Sub-divisional Officers' rest houses (7 Nos.)		1,39,496
		Quarters for subordinates, clerks, menials, etc. (11 Nos.) ..		37,722
	13	L—Earthwork—		
		(1) *Containing Bank, Right Side*	12,54,633	9,58,906
		(2) *Flood diversion Bank, Left Side*	25,28,000	17,27,499
	14	M—Plantation	40,000	12,374
	15	O—Miscellaneous	1,19,367	60,352
	16	P—Maintenance	90,000	59,331
		Total, Containing Banks from head of natural Channel to Makhi Weir and Flood Diversion Bank	50,00,000	32,68,898
		(D) Mithrao Canal (Remodelling)		
		Mithrao Canal (Main line)		
		(1) *Works*		
	17	Head Works	1,22,729	....
		(2) *Main Canal and Branches*		
	18	A—Preliminary expenses	30,513	20,734
	19	B—Land	54,120	6,302
	20	D—Regulators (6 Nos.)	2,30,608	5
	21	G—Bridges (8 Nos.)	1,38,148	....
	22	H—Escapes (2 Nos.)	4,00,000	....
	23	K—Buildings	1,86,900	1,74,268
		Details		
		Officer's bungalow (1 No.)	Detailed distribution not made.	29,540
		Office Blocks (6 Nos.)		57,032
		Inspection Bungalows and Sub-divisional officers' rest houses (6 Nos.)		41,551
		Hospitals, workshops and store sheds		4,948
		Quarters for subordinates, clerks, darogas and menials, etc. (7 Nos.)		41,197
		Carried over ..	....	....

D—*continued.*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	..	....		
5,065	5,000	500	....	500	1	
3,66,961	90,000	9,500	....	9,500	2	Excess incurred by the Revenue Officer. Provided in the second revised recapitulation.
....	....	....	50,000	50,000	3	
....	....	....	....	....	4	
8,59,969	2,55,000	3,00,000	15,000	3,15,000	5	
....	100	2,000	....	2,000	6	
933	400	2,000	....	2,000	7	
12,32,928	3,50,500	3,14,000	65,000	3,79,000		
48,472	....	....	....	....	8	
52,362	9,200	3,000	....	3,000	9	
3,069	18,800	2,000	8,000	10,000	10	
....	5,000	2,000	....	2,000	11	
2,44,972	2,000	....	....	....	12	
30,826	....	....	....	....		
44,066	200	....	....	....		
1,33,176	1,700	....	....	....		
36,904	100	....	....	....		
					13	
7,21,414	3,30,000	3,00,000	25,000	3,25,000		
6,61,881	6,48,770	4,70,000	45,000	5,15,000		
10,366	4,920	4,000	....	4,000	14	
42,525	18,235	1,000	8,000	9,000	15	
24,991	27,775	19,000	10,000	29,000	16	
18,10,052	10,64,700	8,01,000	96,000	8,97,000		
....	....	....	....	....	17	
19,132	5,000	....	5,000	5,000	18	
1,516	15,000	....	....	....	19	
....	20,000	....	80,000	*80,000	20	*Includes Rs. 9,100 on account of radial gates for regulators shown in Appendix 'C' under Special Tools and Plant.
....	30,000	....	40,000	40,000	21	
....	....	....	....	....	22	
1,71,120	....	....	....	....	23	
30,758	....	....	....	....		
57,022	....	....	....	....		
39,092	....	....	....	....		
4,901	....	....	....	....		
39,347	....	....	....	....		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
			Rs.	Rs.
Eastern Nara Canal System—*contd.*		Brought forward ..	....	.....
	24	L—Earthwork	11,28,616	2,09,809
	25	M—Plantation	90,773	....
	26	O—Miscellaneous	32,072	1,394
	27	P—Maintenance	20,199	7,974
		Total ..	23,11,949	4,20,486
		(3) *Distributaries*		
	28	A—Preliminary expenses	9,32,351	22,847
	29	B—Land		....
	30	L—Earthwork		....
	31	O—Miscellaneous		6,395
		Total ..	9,32,351	29,242
		(4) *Drainage and Protective Works*		
	32	A—Preliminary expenses	6,006	....
	33	B—Land	40,336	....
	34	C—Works	42,643	....
	35	L—Earthwork	3,14,933	....
		Total ..	4,03,918	....
		Total, Mithrao Canal (Main Line) ..	37,70,947	4,49,728
		Nabisar Branch		
	36	A—Preliminary expenses	9,100	5,060
	37	B—Land	30,163	7,731
	38	D—Regulators (2 Nos.)	29,043	....
	39	G—Bridges (6 Nos.)	32,825	21,414
	40	K—Buildings	80,429	70,536
		Details		
		Office Blocks	6,000	5,727
		Inspection bungalow and sub-divisional officers' rest houses (2 Nos.)	52,429	42,338
		Quarters for subordinates , clerks, darogas and menials, etc. ..	22,000	22,471
	41	L—Earthwork	4,00,000	1,97,722
	42	M—Plantation	20,475	140
	43	O—Miscellaneous	12,074	12,784
	44	P—Maintenance	12,493	1,004
		Total ..	6,26,602	3,16,391
		(3)—*Distributaries*		
	45	A—Preliminary expenses	Detailed distribution not made.	22,418
	46	B—Land		4,958
	47	D—Regulators		....
	48	G—Bridges		....
	49	L—Earthwork		2,97,100
	50	M—Plantation		....
	51	O—Miscellaneous		16,235
	52	P—Maintenance		....
		Total ..	....	3,40,711
		Total, Nabisar Branch ..	6,26,602	6,57,102
		Carried over ..	....	....

D—*continued.*

Outlay		Budget for 1929-30			Item No.	Remarks.
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
....	75,000	....	3,20,000	3,20,000	24	
....	2,000	....	2,000	2,000	25	
1,440	2,000	....	2,000	2,000	26	
6,230	2,000	....	2,000	2,000	27	
1,99,438	1,51,000	....	4,51,000	4,51,000		
21,044	....	....	3,000	3,000	28	
....	....	....	....	....	29	
....	....	....	91,000	91,000	30	
6,108	....	....	2,000	2,000	31	
27,152	....	....	96,000	96,000		
....	....	....	....	....	32	
....	10,000	....	....	....	33	
....	....	....	....	....	34	
....	....	....	....	....	35	
....	10,000	....	....	....		
2,26,590	1,61,000	....	5,47,000	5,47,000		
5,003	1,000	....	2,000	2,000	36	
4,095	....	....	....	....	37	
....	....	....	20,000	20,000	38	
7,769	15,000	....	6,000	6,000	39	
68,814	....	....	....	....	40	
6,205	....	....	....	....		
39,839	....	....	....	....		
22,770	....	....	....	....		
2,57,173	38,693	....	10,000	10,000	41	
92	2,000	....	2,000	2,000	42	
8,953	2,000	....	2,000	2,000	43	
668	1,000	....	1,000	1,000	44	
3,52,567	59,693	....	43,000	43,000		
20,216	2,000	....	2,000	2,000	45	
652	....	....	....	....	46	
....	....	....	20,000	20,000	47	
....	....	....	20,000	20,000	48	
40,705	75,000	....	1,80,000	1,80,000	49	
....	1,000	....	1,000	1,000	50	
7,978	2,000	....	2,000	2,000	51	
....	....	....	1,000	1,000	52	
69,551	80,000	....	2,26,000	2,26,000		
4,22,118	1,39,693	....	2,69,000	2,69,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
	2	3	4	4(*a*)
			Rs.	Rs.
		Brought forward ..	....	....
		Naokot Branch		
Eastern Nara Canal System—*contd.*	53	A—Preliminary expenses	9,510	5,872
	54	B—Land	33,497	35,031
	55	D—Regulators (4 Nos.)	45,573	....
	56	F—Cross Drainage Works	88,000	....
	57	G—Bridges (5 Nos.)	24,005	14,107
	58	K—Buildings	1,21,037	1,15,256
		Details		
		Office blocks (2 Nos.)	12,000	11,508
		Inspection Bungalow and Sub-divisional Officers' rest houses (2 Nos.)	51,037	41,894
		Quarters for subordinates, clerks and menials, etc. (7 Nos.) ..	58,000	61,854
	59	L—Earthwork	3,00,000	4,42,551
	60	M—Plantation	24,570	....
	61	O—Miscellaneous	13,358	12,284
	62	P—Maintenance	14,690	1,604
		Total ..	6,74,240	6,26,705
		(3) *Distributaries*		
	63	A—Preliminary Expenses	Detailed distribution not made.	18,650
	64	B—Land		3,506
	65	D—Regulators		....
	66	G—Bridges		....
	67	L—Earthwork		1,52,251
	68	M—Plantation		....
	69	O—Miscellaneous		6,349
	69A	P—Maintenance		....
		Total ..	....	1,80,756
		Total, Naokot Branch ..	6,74,240	8,07,461
		Total, Mithrao Canal (Remodelling) ..	50,71,789	19,14,291
		E—Khipro Canal (1) *Works*		
	70	Head Works	61,364	....
		(2) *Main Canal and Branches*		
	71	A—Preliminary Expenses	19,110	11,040
	72	B—Land	80,386	55,593
	73	D—Regulators (9 Nos.)	1,31,978	1,38,125
	74	G—Bridges (5 Nos.)	42,543	32,545
	75	H—Escapes (1 No.)	14,280	9,122
	76	K—Buildings	2,35,682	1,60,063
		Details		
		Office Blocks (4 Nos).	Detailed distribution not made.	30,443
		Inspection Bungalows and Sub-Divisional Officers' rest houses (5 Nos.)		77,253
		Quarters for subordinates, clerks, darogas and menials, etc...		52,367
		Carried over ..	....	....

D—*continued.*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
5,781	3,000	....	....	....	53	
29,275	....	....	....	....	54	
....	25,000	....	15,000	15,000	55	
....	....	....	....	....	56	
2,909	10,000	....	10,000	10,000	57	
1,06,782	5,000	....	....	....	58	
10,335	....	....	....	....		
39,716	....	....	....	....		
56,731	....	....	....	....		
39,112	1,11,307	....	1,10,000	1,10,000	59	
....	2,000	....	2,000	2,000	60	
9,814	2,000	....	2,000	2,000	61	
633	1,000	....	2,000	2,000	62	
1,94,306	1,59,307	....	1,41,000	1,41,000		
16,748	3,000	....	2,000	2,000	63	
....	6,000	....	....	....	64	
....	....	....	20,000	20,000	65	
....	....	....	20,000	20,000	66	
9,805	30,000	....	1,12,000	1,12,000	67	
....	1,000	....	1,000	1,000	68	
4,556	2,000	....	2,000	2,000	69	
....	....	....	1,000	1,000	69A	
31,109	42,000	....	1,58,000	1,58,000		
2,25,415	2,01,307	....	2,99,000	2,99,000		
8,74,123	5,02,000	....	11,15,000	11,15,000		
....	....	....	....	....	70	
11,043	....	....	....	....	71	
52,703	....	....	....	....	72	
5,837	30,000	90,000	....	*90,000	73	* Includes Rs. 39,550 on account of radial gates for regulators shown in Appendix 'C' under Special Tools and Plant.
2,760	30,000	2,000	....	2,000	74	
....	....	....	....	....	75	
1,47,837	3,000	....	....	....	76	
28,522	....	....	....	....		
72,930	....	....	....	....		
46,385	3,000	....	....	....		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2		4	4 (a)
EASTERN NARA CANAL SYSTEM—*contd.*		Brought forward ..	Rs.	Rs. ....
	77	L—Earthwork	6,14,695	5,77,232
	78	M—Plantation	42,997	810
	79	O—Miscellaneous	25,816	15,357
	80	P—Maintenance	24,570	10,407
		Total ..	12,32,057	10,10,298
		(3)—*Distributaries*		
	81	A—Preliminary Expenses	Detailed distribution not made.	18,512
	82	B—Land		52,520
	83	C—Works		32,195
	84	D—Regulators		31,060
	85	L—Earthwork		4,24,301
	86	O—Miscellaneous		13,288
	87	P—Maintenance		....
		Total ..	8,08,275	5,71,876
		(4)—*Drainage and Protective Works*		
	88	A—Preliminary Expenses	3,753	....
	89	B—Land	24,202	....
	90	C—Works	23,697	....
	91	L—Earthwork	1,93,311	....
		Total ..	2,44,963	....
	92	Water-Courses	....	....
		Total, Khipro Canal (Main Line) ..	23,46,659	15,82,174
		Samarjo Branch		
	93	A—Preliminary Expenses	6,006	3,574
	94	B—Land	18,100	36,125
	95	D—Regulators (3 Nos.)	21,788	16,717
	96	G—Bridges (3 Nos.)	12,637	11,195
	97	K—Buildings	72,744	44,181
		Details		
		Inspection Bungalows and Rest Houses	Detailed distribution not made.	18,458
		Quarters for Subordinates, Darogas and Menials, etc. ..		25,723
	98	L—Earthwork	1,62,713	1,04,863
	99	M—Plantation	12,285	288
	100	O—Miscellaneous	10,724	5,808
	101	P—Maintenance	7,543	1,580
		Total ..	3,24,540	2,24,331
		(3)—*Distributaries*		
	102	A—Preliminary Expenses	Detailed distribution not made.	6,357
	103	B—Land		23,346
	104	C—Works		9,200
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
7,36,370	67,000	50,000	....	50,000	77	
236	500	500	....	500	78	
12,011	1,000	1,000	....	1,000	79	
3,408	2,000	3,000	....	3,000	80	
9,72,214	1,33,500	1,46,500	....	1,46,500		
22,913	....	....	....	....	81	
30,402	7,000	....	....	....	82	
....	....	....	30,000	30,000	83	
....	....	....	....	....	84	
71,489	1,29,166	1,50,000	....	1,50,000	85	
6,065	500	500	....	500	86	
....	500	1,000	....	1,000	87	
1,30,869	1,37,166	1,51,500	30,000	1,81,500		
....	....	....	....	....	88	
....	....	....	....	....	89	
....	....	....	....	....	90	
....	....	....	....	....	91	
....	....	....	....	....		
....	....	....	50,000	50,000	92	
11,03,083	2,70,666	2,98,000	80,000	3,78,000		
3,580	....	....	....	....	93	
24,002	....	....	....	....	94	
....	10,000	....	10,000	10,000	95	
90	10,000	....	....	....	96	
38,903	....	....	....	....	97	
15,737	....	....	....	....		
23,166	....	....	....	....		
91,292	....	10,000	....	10,000	98	
95	100	500	....	500	99	
4,065	500	1,000	....	1,000	100	
524	1,000	2,000	....	2,000	101	
1,62,551	21,600	13,500	10,000	23,500		
8,471	....	....	....	....	102	
22,336	9,734	....	....	....	103	
....	....	....	5,000	5,000	104	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
EASTERN NARA CANAL SYSTEM—*contd.*		Brought forward ..	Rs.	Rs. ....
	105	L—Earthwork	The detailed distribution has not been made in the first revised recapitulation. It has been made in the second.	1,53,671
	106	O—Miscellaneous		7,360
	106A	P—Maintenance		....
		Total ..	....	1,99,934
		Total, Samarjo Branch ..	3,24,540	4,24,265
		Grand total, Khipro Canal System ..	26,71,199	20,06,439
		(F) Thar Canal (Remodelling)		
	107	A—Preliminary Expenses	4,500	7,128
	108	B—Land	20,000	....
	109	C—Works	70,000	....
	110	D—Regulators (4 Nos.)	....	27,871
	111	G—Bridges	....	....
	112	K—Buildings	89,473	88,276
		Details		
		Office Buildings	15,000	15,058
		Inspection Bungalows and Sub-Divisional Officers' Rest Houses	53,473	52,637
		Quarters for Subordinates, Clerks, Darogas and Menials, etc. .	21,000	20,581
	113	L—Earthwork	90,000	2,00,935
	114	M—Plantation	4,000	432
	115	O—Miscellaneous	1,000	151
	116	P—Maintenance	6,000	4,165
		Total ..	2,84,973	3,28,958
		(3) *Distributaries*		
	117	A—Preliminary Expenses	Detailed distribution not made.	17,102
	118	B—Land		23,794
	119	C—Works		....
	120	L—Earthwork		2,83,274
	121	O—Miscellaneous		19,291
	122	P—Maintenance		....
		Total ..	3,40,000	3,43,461
		(4) *Drainage and Protective Works*		
	123	A—Preliminary Expenses	10,000	5,861
		Grand total, Thar Canal System ..	6,34,973	6,78,280
		G—Jamrao Canal (Remodelling)		
		(1) *Head Works*		
	124	C—Works	10,000	....
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
72,305	60,000	35,000	....	35,000	105	
3,254	500	500	....	500	106	
....	....	....	500	500	106A	
1,06,366	70,234	35,500	5,500	41,000		
2,68,917	91,834	49,000	15,500	64,500		
13,72,000	3,62,500	3,47,000	95,500	4,42,500		
7,128	....	....	....	....	107	
....	....	....	....	....	108	
....	1,000	20,000	....	20,000	109	
....	14,000	15,000	....	15,000	110	
....	15,000	15,000	....	15,000	111	
80,983	....	....	....	....	112	
13,452	....	....	....	....		
49,338	....	....	....	....		
18,193	....	....	....	....		
....	40,000	40,000	....	40,000	113	
102	200	200	....	200	114	
118	500	500	....	500	115	
2,262	500	500	....	500	116	
90,593	71,200	91,200	....	91,200		
17,112	....	....	....	....	117	
15,077	5,000	....	....	....	118	
....	....	....	25,000	25,000	119	
93,758	97,000	80,000	....	80,000	120	
9,893	500	500	....	500	121	
....	500	....	....	....	122	
1,35,840	1,03,000	80,500	25,000	1,05,500		
5,861	....	....	....	....	123	
2,32,294	1,74,200	1,71,700	25,000	1,96,700		
....	....	....	....	....	124	
....	....	....	....	....		

APPENDIX

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
EASTERN NARA CANAL SYSTEM—*concld.*		Brought forward ..	....	....
		(2) *Main Canal and Branches*		
	125	A—Preliminary Expenses	20,000	24,214
	126	B—Land	30,000	....
	127	C—Works	1,00,000	....
	128	D—Regulators (2 Nos.)	....	8,365
	129	K—Buildings	50,000	....
	130	L—Earthwork	2,60,000	....
	131	O—Miscellaneous	10,000	174
		Total ..	4,70,000	32,753
		(3) *Distributaries*		
	132	A—Preliminary Expenses	....	48,150
	133	L—Earthwork	....	....
	134	O—Miscellaneous	....	512
		Total ..	5,00,000	48,662
		(4) *Drainage and Protective Works*		
	135	L—Earthwork	20,000	....
		Grand Total, Jamrao Canal (Remodelling) ..	10,00,000	81,415
		H—Special Tools and Plant		
	136	Special Tools and Plant	5,29,828	....
		Add—On account of adjustment since made by journal entries ..	....	....
		Grand Total, I, Works—Eastern Nara Canal System ..	1,88,95,833	86,70,203

Note.—The original or revised estimates are under preparation for the items on which there is
The excess over the present revised recapitulation will be covered by the second revised

D—*contd.*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
21,100	....	....	....	....	125	
....	....	....	....	....	126	
....	....	....	....	....	127	
3,131	....	....	....	....	128	
....	....	....	....	....	129	
....	....	....	....	....	130	
173	....	....	....	....	131	
24,404	....	....	....	....		
46,310	....	....	5,000	5,000	132	
....	....	....	30,000	30,000	133	
391	....	....	2,000	2,000	134	
46,701	....	....	37,000	37,000		
....	....	....	....	....	135	
71,105	....	....	37,000	37,000		
....	....	....	....	....	136	
2,46,915	....	....	....	....		
58,39,417	24,53,900	16,33,700	14,33,500	30,67,200		

excess over the working estimates or for which the working estimates are wanting.

recapitulation wherein sufficient provision has been made and which is under the consideration of Government.

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM.		RIGHT BANK CANAL SYSTEM.		
		North-Western Perennial Canal.		
		I—Works.		
		(2) *Main Canal and Branches—Main Line.*		
North-Western Perennial Canal.	1	A—Preliminary Expenses		8,987
	2	B—Land		3,72,031
	3	D—Regulators		57,903
	4	F—Cross Drainage Works		....
	5	G—Bridges .. 2 Railway Bridges .. .. 5 District Road Bridges .. .. 2 Village Road Bridges		....
	6	K—Buildings		1,16,092
		Details.		
		Inspection Bungalows complete with out-houses—		
		I Class (1 No.)		28,825
		II Class (1 No.)		23,896
		Out offices to Inspection Bungalows—		
		I Class (1 No.)		6,738
		II Class (1 No.)		5,903
		Subordinates' Rest Houses with out-houses as bungalows at Garhi Yasin		12,785
		Establishment quarters, *i.e.*, quarters for Lower Subordinates, Signallers, Darogas, Chowkidars, etc., at Bagarji and Garhi Yasin		8,500
		Temporary hospital with hospital Assistant's quarters ..		1,116
		Executive Engineer's office at Garhi Yasin		17,973
		Sub-divisional office at Garhi Yasin		8,718
		Additions and alterations to old Inspection Bungalow at Bagarji		323
		Making a garden round the first class Inspection Bungalow at Garhi Yasin		1,000
		Making a garden round the second class Inspection Bungalow at Bagarji		315
	7	L—Earthwork		25,72,750
	8	M—Plantation		1,274
	9	O—Miscellaneous		18,163
	10	P—Maintenance		20,294
	11	Minor Branches *ex*-Main Canal and Branches		....
	12	Distributaries		16,174
	13	Aligning and excavating water courses		....
	14	Drainage and Protective Works		....
		Total ..		31,83,668
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net Total—North-Western Perennial Canal, Main Line ..		31,83,668
		Warah Branch.		
	15	A—Preliminary Expenses		34,479
	16	B—Land		3,67,090
	17	D—Regulators (9 Nos.)		43,645
		Carried forward ..	....	....

The detailed distribution has not been made in the first revised recapitulation. It has been made in the second.

D—*contd.*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
8,709	....	....	....	....	1	
3,46,009	900	250	....	250	2	
658	35,050	55,000	....	55,000*	3	* Includes Rs. 25,050 on account of radial gates for regulators shown in Appendix "C" under Special Tools and Plant.
....	....	....	50,000	50,000	4	
....	91,000	20,000	95,000	1,15,000†	5	† Includes Rs. 40,000 for steel work for bridges shown in Appendix "C" under Special Tools and Plant.
1,12,022	....	....	3,100	3,100	6	
28,657	....	....	....	....		
21,543	....	....	....	....		
6,671	....	....	....	....		
5,261	....	....	....	....		
12,270	....	....	....	....		
8,336	....	....	....	....		
1,054	....	....	....	....		
18,008	....	....	....	....		
8,550	....	....	....	....		
321	....	....	....	....		
1,038	....	....	....	....		
313	....	....	....	....		
24,09,181	2,66,700	1,35,000	27,000	1,62,000	7	
789	989	1,000	500	1,500	8	
9,995	8,500	5,000	1,000	6,000	9	
11,135	8,101	....	8,500	8,500	10	
....	....	....	....	....	11	
6,854	13,200	3,000	3,000	6,000	12	
....	....	....	....	....	13	
....	....	....	....	....	14	
29,05,352	4,24,440	2,19,250	1,88,100	4,07,350		
....	....	....	....	....		
29,05,352	4,24,440	2,19,250	1,88,100	4,07,350		
32,186	2,000	....	....	....	15	
1,75,053	1,000	1,000	....	1,000	16	
208	23,000	51,000	32,000	83,000‡	17	‡ Includes Rs. 23,800 on account of cost of radial gates for regulators shown in Appendix "C" under Special Tools and Plant.
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM —*contd.*		Brought forward ..	....	....
	17A	E—Falls (1 No.)	Detailed distribution has not been made in the first revised recapitulation. It has been made in the second.	....
	18	G—Bridges		65,328
North Western Perennial Canal —contd.	19	K—Buildings		1,49,707
		Details.		
		Inspection Bungalow complete with out-houses—II Class (4 Nos.)		21,000
		Out offices to Inspection Bungalows (4 Nos.)		11,038
		Additions and alterations to II Class Inspection Bungalow at mile 50·6		5,438
		Additions and alterations to out offices at mile 50·6 ..		1,413
		Subordinates' Rest Houses with out houses (8 Nos.) ..		66,013
		Establishment quarters, *i.e.*, quarters for Lower Subordinates, Signallers, Darogas, Chowkidars, etc.		27,696
		Constructing Sub-divisional offices at Ratodero, Warah and Mirokhan		14,544
		Constructing Telegraph Office with Sluice Establishment quarters		2,565
		Dispensaries and Hospital Assistants' quarters		....
	20	L—Earthwork		11,77,973
	21	M—Plantation		1,902
	22	O—Miscellaneous		15,847
	23	P—Maintenance		7,074
	24	Minor Branches *ex* Main Canal and Branches		....
	25	Distributaries		1,11,480
	26	Aligning and excavating water courses		.....
	27	Drainage and Protective works		261
		Total ..		19,74,786
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net Total, Warah Branch ..		19,74,786
		Khirtar Branch.		
	28	A—Preliminary Expenses		
	29	B—Land		27,413
	30	D—Regulators (5 Nos.)		1,29,228
				1,000
	31	G—Bridges (6 Nos.)		43,826
	32	K—Buildings		1,79,558
		Details.		
		Inspection Bungalows, II Class (10 Nos.)		1,03,974
		Outhouses to Bungalows (10 Nos.)		23,493
		Sub-divisional Officers' Rest houses (8 Nos.)		43,889
		Subordinates, Signallers and Sluice Establishment quarters and Darogas' Landhis		6,612
		Planting and Maintaining trees and making gardens in the compound of Inspection Bungalows		1,200
		Miscellaneous items, *e.g.*, excavation of trial pits, making approach roads, etc.		390
	33	L—Earthwork		391
	34	M—Plantation		2,701
	35	O—Miscellaneous		18,549
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	3,000	12,000	....	12,000	17A	
29,083	19,000	21,000	....	21,000	18	
96,940	35,500	25,000	20,000	45,000	19	
20,910	500	....	....	....		
10,660	....	....	....	....		
3,630	2,200	....	....	....		
834	650	....	....	....		
38,412	18,900	16,000	....	16,000		
12,575	13,200	....	8,000	8,000		
7,289	....	6,000	....	6,000		
2,505	50	3,000	12,000	15,000		
125	....	....	....	....		
13,56,809	2,47,000	15,500	....	15,500	20	
1,257	1,000	1,000	....	1,000	21	
8,060	14,000	6,000	3,500	9,500	22	
4,103	3,500	6,000	5,000	11,000	23	
....	....	....	....	....	24	
86,217	1,81,000	1,67,000	1,36,000	3,03,000	25	
....	....	....	....	....	26	
267	....	....	....	....	27	
17,90,183	5,18,000	3,05,500	1,96,500	5,02,000		
....	....	....	....	....		
17,90,183	5,18,000	3,05,500	1,96,500	5,02,000		
27,807	....	....	....	....	28	
75,306	29,500	20,000	....	20,000	29	
1,044	15,000	48,750	31,000	79,750*	30	*Includes Rs. 50,400 on account of radial gates for regulators shown in Appendix "C" under Special Tools and Plant.
11,010	25,000	7,800	....	7,800	31	
1,25,387	20,541	30,000	2,500	32,500	32	
74,817	11,568	17,400	....	17,400		
12,879	5,600	3,800	....	3,800		
30,376	3,373	8,800	....	8,800		
6,161	....	....	2,500	2,500		
798	....	....	....	....		
356	....	....	....	....		
4,15,497	1,65,000	1,51,000	....	1,51,000	33	
1,105	1,430	....	2,000	2,000	34	
7,820	5,000	2,800	2,200	5,000	35	
....	....	....	....	....	..	

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Reçapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM —*contd.*		Brought forward ..	....	....
North Western Perennial Canal —contd.	36	P—Maintenance		4,214
	37	Minor Branches *ex*-Main Canal and Branches		....
	38	Distributaries		1,88,218
	39	Aligning and excavating water courses		....
	40	Drainage and Protective Works		4,694
		Total ..		5,99,792
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net Total, Khirtar Branch ..		5,99,792
		Shahdadkot Branch		
	41	A—Preliminary Expenses		18,265
	42	B—Land		24,252
	43	D—Regulators (2 Nos.)		7,062
	44	G—Bridges (3 Nos.)		21,164
	45	K—Buildings		1,24,511
		Details		
		Inspection Bungalows—		
		II Class (2 Nos.)		25,068
		Out offices to II Class Bungalows (4 Nos.)		5,578
		Subordinates' Rest Houses (3 Nos.)		23,517
		Residential Bungalow for Executive Engineer at Shahdadkot.		33,224
		Executive Engineer's office at Shahdadkot		23,220
		Sub-Divisional office at Shahdadkot		8,718
		Darogas' Landhis (3 Nos.)		1,888
		Temporary dispensary and Medical Officer's quarters ..		969
		Making a garden and planting trees in the compound of buildings at Shahdadkot		1,000
		Miscellaneous items, *i.e.*, excavating trial pits and providing pipe outlet from Sukkur Canal mile 56/2 for buildings site near Sujawal		280
		Additions and alterations to Sub-Divisional Officer's rest house at Shahdadkot		1,049
		Residential quarters for Subordinates, clerks, menials, etc. ..		....
		Constructing compound walls to buildings at Shahdadkot, Mahomedpur and Sujawal		....
	46	L—Earthwork		1,962
	47	M—Plantation		300
	48	O—Miscellaneous		6,754
	49	P—Maintenance		2,322
	50	Minor Branches *ex*-Main Canal and Branches		....
	51	Distributaries		1,90,515
	52	Aligning and excavating water courses		....
	53	Drainage and Protective Works		3,182
		Total ..		4,00,289
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net Total ,Shahdadkot Branch ..		4,00,289
		Carried over ..	....	....

Detailed distribution has not been made in the first revised recapitulation. It has been made in the second.

D—*contd.*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
1,697	2,500	....	3,800	3,800	36	
....	....	....	....	....	37	
1,53,549	69,676	43,250	14,000	57,250	38	
....	....	....	....	....	39	
4,202	....	2,000	....	2,000	40	
8,24,424	3,33,647	3,05,600	55,500	3,61,100		
....	....	....	....	....		
8,24,424	3,33,647	3,05,600	55,500	3,61,100		
18,077	....	....	....	....	41	
16,036	500	....	....	....	42	
4,713	10,000	53,500	....	53,500*	43	* Includes Rs. 25,000 on account of radial gates shown in Appendix 'C' under Special Tools and Plant.
4,282	15,000	5,000	....	5,000	44	
1,11,897	3,268	....	11,000	11,000	45	
23,587	1,500	....	....	....		
4,947	100	....	....	....		
20,016	451	....	5,000	5,000		
31,379	....	....	....	....		
21,296	....	....	....	....		
8,612	....	....	....	....		
....	....	....	....	....		
950	....	....	....	....		
998	....	....	....	....		
112	168	....	....	....		
....	1,049	....	....	....		
....	....	....	2,000	2,000		
....	....	....	4,000	4,000		
1,75,269	2,000	40,000	....	40,000	46	
....	300	....	300	300	47	
7,598	2,500	1,000	2,500	3,500	48	
284	1,700	2,500	1,000	3,500	49	
....	....	....	....	....	50	
2,65,551	1,75,445	1,60,500	45,000	2,05,500	51	
....	....	....	....	....	52	
1,848	....	....	....	....	53	
6,05,555	2,10,713	2,62,500	59,800	3,22,300		
....	....	....	....	....		
6,05,555	2,10,713	2,62,500	59,800	3,22,300		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM—*contd.*		Brought forward ..	....	....
		Ratodero Branch		
North-Western Perennial Canal—concld.	54	A—Preliminary Expenses	Detailed distribution has not been made in the first revised recapitulation. It has been made in the second.	9,493
	55	B—Land		33,671
	56	D—Regulators (2 Nos.)		7,519
	57	G—Bridges (3 Nos.)		16,395
	58	L—Earthwork		1,34,288
	59	M—Plantation		....
	60	O—Miscellaneous		2,006
	61	P—Maintenance		20
	62	Minor Branches *ex*-Main Canal and Branches		....
	63	Distributaries		1,44,634
	64	Aligning and excavating water courses		....
	65	Drainage and Protective Works		262
		Total ..		3,48,288
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net Total, Ratodero Branch ..		3,48,288
		Special Tools and Plant		
	66	Special Tools and Plant		....
		Grand total, I-Works, North Western Perennial Canal ..		65,06,823
		Central Rice Canal (Main Line)		
Central Rice Canal.	1	A—Preliminary Expenses		22,717
	2	B—Land		9,89,344
	3	D—Regulators		89,803
	4	E—Falls		78,976
	5	G—Bridges (16 Nos.)		78,693
	5A	H—Escapes		129
	6	K—Buildings		2,03,586
		Details		....
		Inspection Bungalows complete with out-houses, stables, wells, etc.—		...
		2—I Class		23,909
		6— II Class		47,510
		Out offices at same places as above bungalows (6 Nos.) ..		24,121
		Subordinates' Rest Houses (6 Nos.)		58,501
		Telegraph office and sluice establishment quarters at regulators		....
		Lower Subordinates, Clerks, Signallers and Chowkidars quarters		3,276
		Constructing Darogas' Landhis		1,888
		Temporary dispensaries and hospitals Assistants quarters ..		1,696
		Constructing Sub-divisional Officers' offices (3 Nos.) ..		26,926
		Additions and alterations to the existing I Class Inspection Bungalows		9,979
		Constructing Stables and servants' quarters in the Ghar Inspection Bungalow at Larkana		1,028
		Constructing telephone office and Sluice Establishment quarters		4,752
		Carried over ..		....

D—*contd.*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	.....	....	....	....		
9,178	....	....	....	....	54	
27,149	150	50	....	50	55	
426	9,000	8,000	....	8,000	56	
2,453	6,100	7,000	....	7,000	57	
39,424	65,000	50,000	....	50,000	58	
....	....	....	500	500	59	
934	1,500	1,500	....	1,500	60	
13	....	....	1,000	1,000	61	
....	....	....	....	....	62	
97,885	83,100	59,100	14,400	73,500	63	
....	....	....	....	....	64	
157	....	....	....	....	65	
1,77,619	1,64,850	1,25,650	15,900	1,41,550		
....	....	....	....	....		
1,77,619	1,64,850	1,25,650	15,900	1,41,550		
....	....	....	....	....	66	
63,03,133	16,51,650	12,18,500	5,15,800	17,34,300		
22,229	....	....	....	....	1	
9,19,040	19,000	150	....	150	2	
9,894	2,80,333	1,05,000	1,69,333	*2,74,333	3	*Includes Rs. 1,09,333 on account of radial gates and is shown in Appendix "C" under Special Tools and Plant.
17,613	46,000	50,000	....	50,000	4	
392	1,50,000	1,00,000	42,000	†1,42,000	5	†Includes Rs. 42,000 for steel work for bridges and is shown in Appendix "C" under Special Tools and Plant.
12	25,000	1,50,000	....	1,50,000	5A	
1,86,640	12,300	2,200	7,515	9,715	6	
22,235	1,600	....	....	....		
43,819	2,165	....	....	....		
22,642	60	....	....	....		
54,690	800	....	....	....		
....	5,000	2,200	....	2,200		
3,207	....	....	3,600	3,600		
1,720	....	....	....	....		
1,282	175	....	3,915	3,915		
25,687	....	....	....	....		
8,597	....	....	....	....		
1,053	....	....	....	....		
1,708	2,500	....	....	....		
....	....	....	....	....	....	

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
	2	3	4	4 (*a*)
RIGHT BANK CANAL SYSTEM—*contd.*			Rs.	Rs.
		Brought forward ..	....	....
Central Rice Canal—contd.	7	L—Earthwork	Detailed distribution has not been made in the first revised recapitulation. It has been made in the second.	77,02,164
	8	M—Plantation		1,749
	9	O—Miscellaneous		14,932
	10	P—Maintenance		8,356
	11	Minor Branches *ex*-Main Canal and Branches		6,286
	12	Distributaries		22,022
	13	Aligning and excavating water courses		....
	14	Drainage and Protective Works		....
		Total ..		92,18,757
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net Total, Central Rice Canal (Main Line) ..		92,18,757
		Begari Branch		
	15	A—Preliminary Expenses		11,397
	16	B—Land		2,625
	17	D—Regulators		....
	18	F—Other Cross Drainage Works		....
	19	G—Bridges		....
	20	K—Buildings		....
	21	L—Earthwork		....
	22	M—Plantation		....
	23	O—Miscellanous		126
	24	P—Maintenance		....
	25	Minor Branches *ex*-Main Canal and Branches		....
	26	Distributaries		7,073
	27	Aligning and excavating water courses		....
		Total ..		21,221
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net Total, Begari Branch ..		21,221
		Ghar Branch		
	28	A—Preliminary Expenses		8,816
	29	B—Land		5,874
	30	D—Regulators (1 No.)		53,377
	30A	E—Falls		....
	31	K—Buildings		21,338
		Details		
		Inspection Bungalows complete with outhouses, stables, wells, etc. —		
		1— I Class		10
		1—II Class		....
		Constructing Sub-divisional Officers' rest houses with out-houses at same places as bungalows		12,610
		Sub-divisional office at mile 9 Kambar		8,718
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1929-30			Item. No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
33,04,482	10,83,000	10,67,000	45,000	11,12,000	7	Includes Rs. 3,000 on account of provision under Workmen's Compensation Act.
757	3,000	6,000	....	6,000	8	
10,246	10,800	10,452	....	10,452	9	
4,622	7,917	7,548	2,952	10,500	10	
5,036	10,000	50,000	....	50,000	11	
21,100	1,15,400	1,15,000	....	1,15,000	12	
....	....	....	....	....	13	
....	....	....	....	....	14	
45,02,063	17,62,750	16,63,350	2,66,800	19,30,150		
....	....	....	....	....		
45,02,063	17,62,750	16,63,350	2,66,800	19,30,150		
6,503	....	....	....	....	15	As this branch has been abandoned no provision has been made for it.
2,493	....	....	....	....	16	
....	....	....	....	....	17	
....	....	....	....	....	18	
....	....	....	....	....	19	
....	....	....	....	....	20	
....	....	....	....	....	21	
....	....	....	....	....	22	
120	....	....	....	....	23	
....	....	....	....	....	24	
....	....	....	....	....	25	
4,113	....	....	....	....	26	
....	....	....	....	....	27	
13,229	....	....	....	....		
....	....	....	....	....		
13,229	....	....	....	....		
8,669	100	....	....	....	28	
4,664	1,000	....	....	....	29	
6,393	25,000	10,000	....	10,000	30	
....	....	....	10,000	10,000	30 A	
22,134	....	....	....	....	31	
1	....	....	....	....		
....	....	....	....	....		
13,113	....	....	....	....		
9,020	....	....	....	....		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
RIGHT BANK CANAL SYSTEM —*contd.*			Rs.	Rs.
		Brought forward ..	....	....
	32	L—Earthwork		13,036
Central Rice Canal —concld.	32A	P—Maintenance		802
	33	Minor Branches *ex*-Main Canal and Major Branches ..		8,909
	34	Distributaries		9,760
	35	Aligning and excavating water courses		....
		Total ..		1,21,912
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net Total, Ghar Branch ..		1,21,912
		Dhamrao Branch.		
	36	A—Preliminary Expenses		2,958
	37	B—Land		....
	38	D—Regulators		....
	39	Minor Branches *ex*-Main Canal and Branches		1,243
	40	Distributaries		4,362
	41	Aligning and excavating water courses		....
		Total ..		8,563
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net Total, Dhamrao Branch ..		8,563
		Mehar Branch.		
	42	A—Preliminary Expenses		5,282
	43	B—Land		....
	44	D—Regulators		....
	45	K—Buildings		5
		Details.		
		Constructing II Class Inspection Bungalow complete with out-houses, stables, etc.		5
	46	L—Earthwork		....
	46A	Minor Branches *ex*-Main Canal and Branches		3,160
	47	Distributaries		7,885
	48	Aligning and excavating water courses		....
		Total ..		16,332
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net Total, Mehar Branch ..		16,332
		Special Tools and Plant.		
	49	Special Tools and Plant		....
		Total I—Works, Central Rice Canal ..		93,86,785
		Carried over ..	....	....

The detailed distribution has not been made in the first revised recapitulation. It has been made in the second.

D—*contd.*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
....	....	....	....	....	....	
589	1,400	4,000	....	4,000	32	
828	250	500	....	500	32A	
8,537	....	10,000	....	10,000	33	
9,337	....	25,000	....	25,000	34	
....	....	....	....	....	35	
61,151	27,750	49,500	10,000	59,500		
....	....	....	....	....		
61,151	27,750	49,500	10,000	59,500		
2,455	500	....	....	....	36	
....	3,000	....	....	....	37	
....	10,000	10,000	....	10,000	38	
824	....	8,000	....	8,000	39	
3,780	....	10,000	....	10,000	40	
....	....	....	....	....	41	
7,059	13,500	28,000	....	28,000		
....	....	....	....	....		
7,059	13,500	28,000	....	28,000		
4,815	....	....	....	....	42	
....	5,000	....	....	....	43	
....	10,000	15,000	....	15,000	44	
2	....	....	....	....	45	
2	....	....	....	....		
....	....	....	10,000	10,000	46	
2,473	....	15,000	....	15,000	46A	
6,621	....	15,000	....	15,000	47	
....	....	....	....	....	48	
13,911	15,000	45,000	10,000	55,000		
....	....	....	....	....		
13,911	15,000	45,000	10,000	55,000		
....	....	....	....	....	49	
45,97,413	18,19,000	17,85,850	2,86,800	20,72,650		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
			Rs.	Rs.
RIGHT BANK CANAL SYSTEM —*contd.*		Brought forward ..	....	....
South Eastern Perennial (or Dadu) Canal		*South Eastern Perennial (or Dadu) Canal* (Main Line)		
	1	A—Preliminary Expenses		43,782
	2	B—Land		4,95,154
	3	D—Regulators (19 Nos.)		1,16,279
	4	G—Bridges (26 Nos.)		1,08,632
	4A	H—Escapes		....
	5	K—Buildings		3,52,503
		Details		
		Constructing Inspection Bungalows complete with outhouses, stables and wells, etc.—		
		2 I Class		67,757
		4 II Class		55,537
		Constructing Sub-Divisional Officers' Rest Houses with outhouses (10 Nos.)		1,08,309
		Telegraph office and Sluice Establishment quarters ..		3,457
		Lower Subordinates', Clerks' Signallers' and Chowkidars' quarters		20,606
		Temporary Dispensaries with hospitals Assistants' quarters ..		1,115
		Constructing Sub-Divisional offices at Dadu, Naudero and Larkana		26,664
		Constructing Executive Engineers' Offices at mile 50 (Larkana) and Dadu		47,120
		Additionsand alterations to existing Public Works Department Bungalows at Bhan and Sita villages		4,141
		Additions and alterations to Railway houses being converted into sub-divisional officers' rest houses and offices at Bhan, Sita, Pakha and Radhan		15,405
		Converting existing bungalow at Bahawalpur into sub-divisional officer's rest house and sub-divisional office into out office		2,069
		Additions and alterations to existing inspection bungalow at Bagarji (part cost)		323
	6	L—Earthwork		28,41,013
	7	M—Plantation		7,526
	8	O—Miscellaneous		28,442
	9	P—Maintenance		18,929
	10	Minor Branches, *Ex*-Main Canal and Branches		....
	11	Distributaries		3,69,519
	12	Al'gning and excavating water courses		....
	13	Drainage and Protective Works		5,730
		Total ..		43,87,509
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net Total, Dadu Canal (Main Line) ..		43,87,509
		Johi Branch		
	14	A—Preliminary Expenses		12,302
	15	B—Land		30,923
	16	D—Regulators (2 Nos.)		150
	17	G—Bridges		150
	18	K—Buildings		1,01,656
		Carried over ..	....	....

The detailed distribution has not been made in the first revised recapitulation. It has been made in the second.

D—*contd.*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
48,035	1,300	1,000	....	1,000	1	
4,31,834	8,300	1,050	....	1,050	2	
18,171	1,55,000	11,000	1,88,350	*1,99,350	3	*Includes Rs. 98,350 on account of radial gates and is shown in Appendix 'C' under Special Tools and Plant.
18,296	1,69,800	23,000	95,500	†1,18,500	4	†Includes Rs. 6,500 on account of cost of steel work for bridges and is shown under Special Tools and Plant in Appendix 'C'.
....	....	....	20,000	20,000	4A	
3,24,628	33,000	....	....	....	5	
67,917	500	....	....	....		
56,399	....	....	....	....		
1,00,258	500	....	....	....		
232	5,000	....	....	....		
5,476	26,000	....	....	....		
1,033	....	....	....	....		
25,725	....	....	....	....		
47,130	1,000	....	....	....		
3,698	....	....	....	....		
14,695	....	....	....	....		
1,744	....	....	....	....		
321	....	....	....	....		
16,30,442	1,74,000	20,000	30,000	50,000	6	
5,473	2,000	1,000	7,000	8,000	7	
20,013	12,450	8,250	....	8,250	8	
8,852	10,000	12,000	....	12,000	9	
....	....	....	....	....	10	
3,51,789	3,13,000	4,35,500	3,26,500	7,62,000	11	
....	....	....	....	....	12	
....	13,000	12,000	....	12,000	13	
28,57,533	8,91,850	5,24,800	6,67,350	11,92,150		
....	....	....	....	....		
28,57,533	8,91,850	5,24,800	6,67,350	11,92,150		
19,392	1,000	2,000	....	2,000	14	
23,741	12,000	400	....	400	15	
....	10,000	13,000	34,000	47,000	16	
1,188	14,000	20,000	....	20,000	17	
89,790	11,000	....	7,500	7,500	18	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2		4	4 (a)
			Rs.	Rs.
RIGHT BANK CANAL System —*concld.*		Brought forward ..	....	....
		Details		
South Eastern Perennial (or Dadu) Canal —concld.		Constructing II Class Inspection Bungalows complete with outhouses, etc. (4 Nos.)	The detailed distribution has not been made in the first revised recapitulation. It has been made in the second.	41,191
		Constructing out offices to above bungalows		3,397
		Constructing Sub-Divisional Officers' rest houses (6 Nos.) ..		18,082
		Constructing Lower Subordinates', Signallers' and Chowkidars' quarters		4,324
		Constructing new out office, sub-divisional office and Lower Subordinates' quarters at Sita Road		19,572
		Additions and alterations to District Bungalow at Mado ..		4,575
		Constructing Sub-Divisional office at Johi		2,609
		Additions and alterations to existing Landhi to convert it into a Sub-Divisional Officer's rest house, at Khairpur Nathanshah		1,916
		Constructing 2 Lower Subordinates' Landhis		5,990
		Constructing Sluice Establishment quarters (3 Nos.) ..		....
	19	L—Earthwork		2,86,064
	20	O—Miscellaneous		2,278
	21	P—Maintenance		2,448
	22	Minor Branches, *ex* Main Canal and Major Branches ..		....
	23	Distributaries		22,224
	24	Aligning and excavating water courses		....
		Total ..		4,58,195
		Deduct—Recoveries from Zamindars and Colonists ..		....
		Net Total, Johi Branch ..		4,58,195
		Special Tools and Plant		
	25	Special Tools and Plant		....
		Grand Total, I-Works, South Eastern Perennial (or Dadu) Canal		48,45,704
		Add on account of adjustments since made by journal entries	....	....
		Grand Total, I-Works for Right Bank Canal System ..	4,27,04,654	2,07,39,312

Note.—The original or revised estimates are under preparation for the items on
The excess over the present revised recapitulation will be covered by the second revised

D—*contd.*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
40,719	1,400	....	....	....		
3,085	....	....	....	....		
17,074	....	....	....	....		
3,845	....	....	....	....		
18,006	....	....	....	....		
3,806	500	....	....	....		
2,484	....	....	....	....		
....	1,900	....	....	....		
771	4,700	....	....	....		
....	2,500	....	7,500	7,500		
2,40,907	1,35,000	1,90,000	....	1,90,000	19	
1,592	1,000	1,000	....	1,000	20	
2,721	3,000	3,000	....	3,000	21	
....	....	....	....	....	22	
20,616	74,000	2,13,000	9,000	2,22,000	23	
....	....	....	....	....	24	
3,99,947	2,61,000	4,42,400	50,500	4,92,900		
....	....	....	....	....		
3,99,947	2,61,000	4,42,400	50,500	4,92,900		
....	....	....	....	....	25	
32,57,480	11,52,850	9,67,200	7,17,850	16,85,050		
2,89,060	....	....	....	....		
1,44,47,086	46,23,500	39,71,550	15,20,450	54,92,000		

which there is excess over the working estimates or for which the working estimates are wanting.
recapitulation wherein sufficient provision has been made and which is under the consideration of Government.

APPENDIX

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
	2	3	4	4 (*a*)
		Brought forward ..	Rs.	Rs. ....
Manchar Drain and Regulator.		*Manchar Drain and Regulator*		
	1	A—Preliminary Expenses	....	43,373
	2	B—Land	13,850	....
	3	D—Regulators	27,57,850	....
	4	K—Buildings	....	27,263
		Details		
		Constructing new Inspection Bungalow at Sehwan with subsidiary buildings	....	18,707
		Constructing Sub-Divisional Officer's Rest House at Sehwan and Jhangar	....	....
		Constructing Sub-Divisional Office at Sehwan	....	....
		Constructing Lower Subordinates' Menials' and Sluice Establishment quarters and Darogas' Landhis	....	8,556
		Additions and alterations to Subordinates' Rest House at Dadu	....	....
	5	L—Earthwork	31,53,200	....
	6	O—Miscellaneous	....	63
	7	P—Maintenance	....	607
		Total ..	59,24,900	71,306
		Special Tools and Plant		
	8	Special Tools and Plant	2,96,245	....
		Total, Manchar Drain and Regulator ..	62,21,145	71,306

Note.—(*a*) For certain items there is no provision in the first revised

(*b*) Excess over working estimates where it appears

D—*contd.*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
19,956	27,500	10,000	....	10,000	1	
....	10,000	10,000	....	10,000	2	
....	50,000	2,00,000	....	2,00,000	3	
23,357	35,000	9,247	10,753	20,000	4	
17,856	182	....	....	....		
....	19,000	3,000	....	3,000		
....	4,253	1,747	....	1,747		
5,491	11,565	4,500	10,000	14,500		
10	....	....	753	753		
....	47,900	5,00,000	....	5,00,000	5	
....	500	500	....	500	6	
263	600	1,000	....	1,000	7	
43,576	1,71,500	7,30,747	10,753	7,41,500		
....	....	....	....	....	8	
43,576	1,71,500	7,30,747	10,753	7,41,500		

recapitulation. This has been dealt with in the second revised recapitulation.
will be dealt with according to rules.

APPENDIX

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
	2	3	4	4 (*a*)
			Rs.	Rs.
		ABSTRACT.		
Lloyd Barrage and Canals Construction.		*I-Works*		
		Barrage including Canal Head Regulators	5,77,32,106	7,83,33,700
		Rohri Canal System and Khairpur Feeders	3,23,09,515	2,25,06,284
		Eastern Nara Canal System	1,88,95,833	86,70,203
		Right Bank Canal System	4,27,04,654	2,07,39,312
		Manchar Regulator and Drains	62,21,145	71,306
		Rectangulation, Sub-rectangulation, surveying and levelling, etc., to be done by the Government of India Survey Party and by Revenue Surveyor	....	....
		Revenue Establishment chargeable to "Works" excluding that employed on sub-rectangulation	....	....
		Deduct—Saving on English stores recently reported by the High Commissioner for India	....	....
		Total, I-Works ..	15,78,63,253†	13,03,20,805
		Deduct—Credit on account of the adjustment of the cost of settlement work to be done by the Assistant Revenue Officer and the Assistant Settlement Officer and their establishments, by debit to "5-Land Revenue" ..	....	....
		Net total, I-Works ..	15,78,63,253	13,03,20,805
		II Establishment	2,60,02,294	....
		Pensionary Charges	....	....
		III Tools and Plant	41,44,201‡	....
		IV Suspense	....	....
		Deduct—Receipts on Capital Account	....	....
		Grand total ..	18,80,09,748	13,03,20,805
		Deduct—Salvage Value	—74,64,680	....
			18,05,45,068	....
		Deduct—Share of cost of the Barrage payable by Khairpur State	—25,37,000	....
		Total, Direct Charges ..	17,80,08,068	....

D—*concld.*

Outlay		Budget for 1929-30			Item No.	Remarks
Actual to end of 1927-28	Probable during 1928-29	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
2,46,00,677	76,46,100	62,59,600	....	62,59,600		
1,25,93,635	44,35,000	49,09,800	19,17,900	68,27,700		
58,39,417	24,53,900	16,33,700	14,33,500	30,67,200		
1,44,47,086	46,23,500	39,71,550	15,20,450	54,92,000		
43,576	1,71,500	7,30,747	10,753	7,41,500		
....	4,22,000	4,16,000	....	4,16,000		*The actual outlay to end of 1927-28 has been included in the various canal systems.
....	....	2,91,000	....	2,91,000		
....	—3,26,000	....	....	....		
5,75,24,391	1,94,26,000	1,82,12,397	48,82,603	2,30,95,000		† This amount is arrived at after deducting recoveries to be made from Colonists and Zamindars on the Rohri Canal and Right Bank Canal systems (Rs. 1,01,58,500), but it is inclusive of the salvage value (Rs. 74,64,680) which is deducted separately in this column.
....	—20,000	—40,000	....	—40,000		
5,75,24,391	1,94,06,000	1,81,72,397	48,82,603	2,30,55,000		
1,21,22,966	34,32,000	34,77,000	....	34,77,000		
3,24,749	4,80,000	4,87,000	....	4,87,000		
19,47,667	1,76,000	1,95,000	....	1,95,000		‡ Rs. 1,90,00,000 transferred to I. Works for Special Tools and Plant in the Barrage.
24,53,237	2,72,000	85,000	....	85,000		
—1,62,166	....	....	....	....		
7,47,10,844	2,37,66,000	2,24,16,397	48,82,603	2,72,99,000		
....	....	....	....	....		
....	....	....	....	....		
....	....	....	....	....		
....	....	....	....	....		

APPENDIX E

Lloyd Barrage and Canals Construction Project

Sub-head II—Establishments

Number 1928-29	Number 1929-30	Particulars	Actuals, 1927-28	Budget estimate, 1928-29	Budget Estimate, 1929-30: Provision for items provided for in budget estimate, 1928-29	Budget Estimate, 1929-30: Provision for items not provided in budget estimate, 1928-29	Budget Estimate, 1929-30: Total	Remarks
				Rs.	Rs.	Rs.	Rs.	
		SIND						
		Lloyd Barrage and Canals Construction						
		I—Chief Engineer						
		(a) Pay of Officers—						
1	1	Chief Engineer at Rs. 3,000 ...		36,000	36,000	...		Non-voted.
		Special pay		1,920	1,920	...		Non-voted.
1	1	Executive Engineer ...		12,550	13,150	...		Non-voted.
		Special pay		1,748	1,796	...		Non-voted.
1	2	Assistant Engineers ...		5,180	10,256	...		
		Special pay		1,414	2,142	...		
				58,812	65,264	...	65,264	
		(b) Pay of establishment—						
1		Upper Subordinate, 100—12—460		4,092	...	...		
		Special pay		1,283	...	...		
1	1	Upper Subordinate (temporary)		3,972	4,105	...		
		Petty Establishment (do.)		5,220	5,220	...		
		Office Establishment (do.)		78,048	77,800	...		
				92,615	87,125	...	87,125	
		(c) Allowances, etc.—						
		Compensatory allowance ...		1,645	1,520	...		
		House-rent allowance ...		1,910	3,950	...		Non-voted.
		Do. do. ...		4,038	3,890	...		
		Travelling allowance ...		4,000	4,000	...		Non-voted.
		Do. do. ...		3,500	3,500	...		
				15,093	16,860	...	16,860	
		(d) Contingencies—						
		Contingencies		17,000	16,000	...		
				17,000	16,000	...	16,000	
		Leave salary and officiating allowance		4,634		...	4,355	
		Duduct—Leave salary and officiating allowance ...		−4,634		...	−4,355	
		Rounding ...		−20		...	−49	
		Deduct—Probable saving ...		−100		...	−600	Non-voted.
		Do. do. ...		−9,100		...	−5,000	
		Total, I—Chief Engineer ...		1,74,300			1,79,600	
		II—Specialist Officers						
		(a) Pay of Officers—						
1	1	Executive Engineer, Power Supply and Workshop Division		13,200	13,800	...		
		Special pay		3,096	3,120	...		
				16,296	16,920	...	16,920	
		Rounding ...		+4		...	−20	
		Total, II—Specialist Officers ...		16,300		...	16,900	

Rs. 30,72,756 for pay of officers and establishment allowances and contingencies.

APPENDIX E—*contd.*

Number 1928-29	Number 1929-30	Particulars	Actuals, 1927-28	Budget estimate, 1928-29	Budget Estimate, 1929-30			Remarks
					Provision for items provided for in budget estimate, 1928-29	Provision for items not provided in budget estimate, 1928-29	Total	
		III—Superintending Engineers	Rs.	Rs.	Rs.	Rs.	Rs.	
		(a) Pay of Officers—						
5	5	Superintending Engineers ...		1,26,800	1,24,400	...		Non-voted.
		Special pay		12,000	12,000	...		Non-voted.
4	3	Assistant Engineers ...		25,520	19,880	...		
		Special pay		6,726	4,575	...		
1	...	Temporary Engineer ...		10,250	...	...		
		Deduct—Probable savings ...		−25,000	−25,000	...		Non-voted.
				1,56,296	1,35,355	...	1,35,355	
		(b) Pay of Establishment—						
1	1	Upper Subordinate (permanent)		2,940	3,084	...		
		Special pay		1,145	1,162	...		
3	5	Upper Subordinates (temporary)		8,304	13,280	...		
		Special pay		600	600	...		
		Petty Establishment (temporary).		16,228	16,228	...		
		Office Establishment (temporary).		84,678	84,240	(2) 2,350(*a*)		(*a*) These two appointments which involve recurring expenditure were sanctioned by Government.
				1,13,895	1,18,594	2,350	1,20,944	
		(c) Allowance, etc.—						
		House rent allowance ...		5,750	11,760	...		Non-voted.
		Do. do. ...		4,579	3,487	...		
		Compensatory allowance ...		1,696	3,320	3,540(*b*)		(*b*) This represents the cost of the compensatory allowance (Karachi local allowance) proposed to be granted to the temporary clerical and drawing establishments of the offices of the Superintending Engineers which are located at Karachi (*vide* paragraph 251 of the Note on the Budget for the Lloyd Barrage and Canals Construction Scheme for the year 1929-30.)
		Travelling allowance ..		17,600	17,500	...		Non-voted.
		Do. do. ..		13,800	12,920	...		
				43,425	48,987	3,540	52,527	
		(d) Contingencies—						
		Contingencies	Rs. 30,72,756 for pay of officers and establishment allowances and contingencies.	35,550	32,300	...		
				35,550	32,300	...	32,300	
		Leave salary and officiating allowance		6,206		...	5,751	
		Deduct—Leave salary and officiating allowance. ...		−6,206		...	−5,751	
		Rounding ...		+34		...	−26	
		Deduct—Probable saving ...		−200		...	−1,400	Non-voted.
		Do. do. ...		−17,300		...	−8,800	
		Total, III—Superintending Engineers.		3,31,700			3,30,900	
		IV—Executive						
		(a) Pay of Officers—						
13	10	Executive Engineers ...		1,76,150	1,40,150	...		Non-voted.
		Special pay		33,784	25,432	...		Non-voted.
4	10	Assistant Executive Engineers.		30,800	77,900	...		Non-voted.
		Special pay		6,310	17,169	...		Non-voted.
30	30	Assistant Engineers 250—20—750		1,63,528	1,56,648	...		
		Special pay		32,208	31,166	...		
		Carried over ...		4,42,780	4,48,465			

APPENDIX E—*contd.*

Number 1928-29	Number 1929-30	Particulars	Actuals, 1927-28	Budget Estimate, 1929-30 — Budget estimate, 1928-29	Provision for items provided for in budget estimate, 1928-29	Provision for items not provided in budget estimate, 1928-29	Total	Remarks
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...		4,42,780	4,48,465	...		
		IV—Executive—contd.						
		(*a*) *Pay of Officers*—contd.						
65	60	Temporary Engineers ...		4,18,167	3,87,496	...		
6	9	Apprentices		5,100	5,040	(3)2,520(*a*)		(*a*) In order to facilitate the recruitment of the temporary Engineering staff on the Lloyd Barrage and Canals Construction Scheme Government have sanctioned the scheme of appointments of apprentices.
		Deduct—Probable savings ...		- 22,000	- 22,300	...	8,21,221	Non-voted.
				8,39,047	8,18,701	2,520		
		(*b*) *Pay of Establishment*—						
7	7	Upper subordinates (permanent).		21,144	23,364	...		
		Special pay		7,393	5,642	...		
108	107	Upper subordinates (temporary)		2,58,764	2,51,552	(3)5,856(*b*)		(*b*) One appointment provided at Rs. 1,104 for eight months was sanctioned by Government.
		Special pay		9,000	10,200	...		
210	212	Lower subordinates (temporary).		2,48,769	2,48,344	(5)3,945(*c*)		(*c*) These appointments were sanctioned by Government in 1928-29. They are provided for eight months.
15	13	Divisional accountants (permanent)		31,200	26,090	...		
		Special pay		4,970	4,172	...		
15	17	Divisional Accountants (temporary)		23,890	27,130	...		
		Special pay		2,310	1,640	...		
		Petty establishment (temporary)		1,87,272	1,85,504	...		
		Office establishment (temporary)		4,55,099	4,37,151	(7)4,559(*d*)		(*d*) Four appointments provided at Rs. 3,479 were sanctioned by Government. They involve recurring expenditure. Three appointments provided at Rs. 1,080 for eight months were also sanctioned by Government.
				12,49,811	12,20,789	14,360	12,35,149	
		(*c*) *Allowances, etc.*—						
		House-rent allowance ...		1,975	4,098	...		Non-voted.
		Do. do. ...		51,827	55,922	...		
		Compensatory allowance ...		2,705	1,440	1,580(*e*)		(*e*) This represents the cost of the compensatory allowance (Karachi local allowance) proposed to be granted to the temporary clerical and drawing establishments of the office of the Executive Engineer, Central Designs Division (*vide* paragraph 251 of the Note on the Budget for the Lloyd Barrage and Canals Construction Scheme for the year 1929-30).
		Travelling allowance ...		35,900	34,800	...		Non-voted.
		Do. do. ...		3,03,016	3,08,920	...		
				3,95,423	4,05,180	1,580	4,06,760	
		Carried over ...		24,84,281	24,44,670	18,460	24,63,130	

Rs. 30,72,756 for pay of officers and establishment allowances and contingencies.

APPENDIX E—*contd.*

Number 1928-29	Number 1929-30	Particulars	Actuals, 1927-28	Budget estimate, 1928-29	Budget Estimate, 1929-30: Provision for items provided for in budget estimate, 1928-29	Budget Estimate, 1929-30: Provision for items not provided in budget estimate, 1928-29	Budget Estimate, 1929-30: Total	Remarks
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...		24,84,281	24,44,670	18,460	24,63,130	
		IV—Executive—concld.						
		(*d*) *Contingencies*—						
		Contingencies		2,05,600	1,92,130	...	1,92,130	
				2,05,600	1,92,130	...		
		Leave salary and officiating allowance		80,938	..	...	82,620	
		Deduct—Leave salary and officiating allowance ...		−80,938	...	...	−77,620	
		Rounding		+19	...	...	+40	
		Deduct—Probable saving ...		−1,400	...	...	−2,800	Non-voted.
		Do. do. ...		−1,33,400	...	...	−81,500	
		Total, IV—Executive ...		25,55,100	...	...	25,76,000	
		Expenditure in England						
		Leave, deputation, salaries, etc.		90,000	66,000	...	...	Non-voted.
		Do. do. ...		10,700	35,300	...	...	
		Sterling overseas pay ...		44,800	41,300	...	...	Non-voted.
		Do. do. ...		4,800	4,800	...	...	
		Total, expenditure in England ...		1,50,300	1,47,400	...	1,47,400	
		V—Medical						
		(*a*) *Pay of Officers*—						
		Special pay to Civil Surgeon ...		1,800	...	...	5,960	
1	1	Inspecting Medical Officer ...		5,240	5,960	...		
		(*b*) *Pay of Establishment*—		7,040	5,960	...		
18	18	Subordinate Medical Service Officers (temporary) ...		18,550	21,027	...		
1	2	Nurses (temporary) ...		1,800	1,800	(1) 1,200(*a*)		(*a*) This appointment which involves recurring expenditure was sanctioned by Government.
11	11	Compounders (temporary) ...		5,760	5,886	...		
10	10	Dressers (temporary) ...		3,540	3,600	...		
6	6	Sweepers (temporary) ...		1,420	1,440	...		
38	40	Peons and Messengers (temporary) ... ... Ward Orderly (temporary) ... Chowkidars, Bhisties and Khalasis (temporary) ...		9,572	9,756	(2) 440		
2	2	Clerks		1,352	1,602	...		
1	2	Sanitary Inspectors ...		790	910	(1) 1,525(*b*)		(*b*) Do. do.
				42,784	46,021	3,165	49,186	
		(*c*) *Allowances, etc.*—						
		Travelling allowance ...		9,000	10,000	...		
		House-rent allowance ...		500	600	...		
				9,500	10,600	...	10,600	
		(*d*) *Contingencies*—						
		Contingencies		30,000	26,000	...	26,000	
				30,000	26,000			
		Add—Leave allowance and officiating allowance ...		2,491	...	...	2,758	
		Deduct—Leave allowance and officiating allowance ...		−2,491	...	...	−2,758	
		Deduct—Probable savings ...		−4,400	...	...	−2,700	
		Rounding		−24	...	...	−46	
		Total, Medical Establishment		84,900			89,000	

Rs. 30,72,756 for pay of officers and establishment allowances and contingencies.

APPENDIX E—*concld.*

Number 1928-29	Number 1929-30	Particulars.	Actuals, 1927-28	Budget estimate, 1928-29	Budget estimate, 1929-30			Remarks
					Provision for items provided for in budget estimate, 1928-29	Provision for items not provided in budget estimate, 1928-29	Total	
			Rs.	Rs.	Rs.	Rs.	Rs.	
		VII—Special Revenue						
		(a) Pay of Officers—						
1	1	Revenue Officer ...		24,212	25,400	...		Non-voted.
		Special pay ...		6,000	6,000	...		Non-voted.
1	1	Chitnis to Revenue Officer ...		3,075	3,075	...		
		Special pay		488	488	...		
							34,963	
				33,775	34,963	...		
		(b) Pay of Establishment—						
		Office Establishment (temporary) ...		19,169	19,993	(5)3,840(*a*)		(*a*) These appointments were sanctioned by Government. They involve recurring expenditure.
		Special pay		264	276	...		
		Petty Establishment (temporary)		4,548	4,548	...		
							28,657	
				23,981	24,817	3,840		
		(c) Allowances, etc.—						
		House-rent allowance ...		3,500	...	...		Non-voted.
		Do. do. ...		1,390	1,572	...		
		Tentage allowance ...		360	360	...		Non-voted.
		Do. do. ...		120	120	...		
		Travelling allowance ...		3,500	3,500	...		Non-voted.
		Do. do. ...		5,100	6,000	...		
		Compensatory allowance ..		1,371	2,078	...		
							13,630	
				15,341	13,630	...		
		(d) Contingencies—						
		Contingencies		6,000	6,000	...		
							6,000	
				6,000	6,000	...		
		Leave and officiating allowance.		1,414	...	...	1,647	
		Deduct—Leave and officiating allowance		−1,414	...	...	−1,647	
		Deduct—Probable saving ...		...	...	...	−300	Non-voted.
		Do. do. ...		−4,000	...	...	−2,200	
		Rounding		+3	...	...	−50	
		Total, Special Revenue ...		75,100	...	...	80,700	
		Grants-in-aid, contribution, etc.—						
		Contributions for Passages of officers transferred to or from other Governments Departments, etc., etc. ...		9,600	...	...	10,200	Non-voted.
		Secretariat charges debitable to the L. B. and C. C. Project...		47,900	...	...	44,500	
		(a) Pay of Officers—						
		Special pay of the Deputy Financial Adviser ...		1,800	...	...	1,800	Non-voted.
		Abstract—						
		Total I—Chief Engineer...		1,74,300	...	...	1,79,600	
		,, II—Specialist Officers.		16,300	...	...	16,900	
		,, III—Superintending Engineers ...		3,31,700	...	...	3,30,900	
		,, IV—Executive Engineers ...		25,55,100	...	...	25,76,000	
		,, Expenditure in England.		1,50,300	...	...	1,47,400	
		,, V—Medical Establishment ...		84,900	...	...	89,000	
		,, VII—Revenue Establishment ...		75,100	...	...	80,700	
		Grants-in-aid contribution, etc.		9,600	...	...	10,200	
		Secretariat charges debitable to the L. B. and C. C. Project...		47,900	...	...	44,500	
		Special pay of the Deputy Financial Adviser ...		1,800	...	...	1,800	
		Grand Total ...	30,72,756	34,47,000	...	...	34,77,000	
		Voted		28,06,700	...	...	28,49,000	
		Non-voted		6,40,300	...	...	6,28,000	

Rs. 30,72,756 for pay of officers and establishment allowances and contingencies.

Lloyd Barrage and Canals Construction

Statement showing requirements of Plant and Machinery for the year 1929-30 (Chargeable to I—Works)

Serial No.	Quantity	Description	Rate	Unit	India	Abroad	Total	Remarks
1	2	3	4	5	6	7	8	9
		Lloyd Barrage Circle						
		Right and Left Works Divisions						
			Rs.		Rs.	Rs.	Rs.	
1	2,074 Tons ..	Steel sheet piling ..	186	Ton	1,24,440	2,61,324	3,85,764	Column 6 includes Rs. 2,02,000 on account of Customs Duty, for items Nos. 1 to 5.
2	24 Sets ..	Sills and Grooves complete for Barrage	3,120	Set	10,944	63,936	74,880	
3	12 Sets	Gates for scouring sluices ..	31,200	Set	54,720	3,19,680	3,74,400	
4	18 Sets	Gates for Barrage ..	30,290	Set	79,686	4,65,534	5,45,220	
5	30 Sets	Counter weight boxes ..	3,510	Set	15,390	89,910	1,05,300	
		Total ..			2,85,180	12,00,384	14,85,564	
		Say ..			2,85,000	12,00,000	14,85,000	
		Add—For erection charges to be paid in England for items 2, 3, 4 and 5 ..			....	12,500	12,500	
		Add—For erection of Arch centerings			29,000	....	29,000	
		Total ..			3,14,000	12,12,500	15,26,500	
		Deduct—On account of depreciation			....	....	—4,73,500	
							10,53,000	
		Quarries Division						
6	5 Tons	Tools steel	300	Ton	255	1,245	1,500	Column 6 includes Rs. 350 on account of Customs Duty for items Nos. 6 and 7.
7	8 Tons	Chilled shots	250	Ton	370	1,630	2,000	
8	Lump	Repairs to plant and machinery		Lump	18,500	....	18,500	
		Total ..			19,125	2,875	22,000	
		Deduct—On account of depreciation			....	....	—96,997	
							—74,997	
		Power Supply Division						
9	Lump	Water supply—Miscellaneous additions and alterations ..		Lump	2,000	....		
10	Lump	Electric Power Plant transmission lines, extensions and additions		Lump	22,000	....		
11	Lump	Miscellaneous plant ..		Lump	1,00,000	....		
12	Lump	Temporary bridging ..		Lump	36,000	....		
13	Lump	Repairs to various plant ..		Lump	30,000	....		
		Total ..					1,90,000	
		Deduct—Depreciation ..			....	....	—1,05,500	
							84,500	
		Communications Division						
14	1 Mile	Public Works Material, rails, sleepers, plates, bolts, etc. ..	34,000	Mile	34,000	....		
15	1 No.	Water column	1,000	Each	1,000	....		
		Total ..					35,000	
		Deduct—Depreciation ..			....	....	—1,25,000	
							—90,000	
		Net total for Lloyd Barrage Circle					9,72,503	

Statement showing requirements of Plant and Machinery for the year 1929-30 (Chargeable to I—Works)—contd.

Serial No.	Quantity	Description	Rate	Unit	India	Abroad	Total	Remarks
1	2	3	4	5	6	7	8	9
		NORTH WESTERN CIRCLE	Rs.		Rs.	Rs.	Rs.	
	Nos.							
16	10 of 10′×9·5′	Radial gates for regulators ..	35	Sq. ft.	33,250	....		
17	8 of 10′×8′	Radial gates for regulators ..	35	Sq. ft.	22,400	....		
18	12 of 10′×7′	Radial gates for regulators ..	35	Sq. ft.	29,400	....		
19	12 of 10′×6′	Radial gates for regulators ..	35	Sq. ft.	25,200	....		
20	8 of 10′×5′	Radial gates for regulators ..	35	Sq. ft.	14,000	....		
21	5 Bridges	Steel work, etc., for road bridges of various sizes at 5,227, 7,680, 7,773, 12,920, and 6,400 respectively ..	..	..	....	40,000		Cost of item 21 is inclusive of Customs Duty. The whole payment is to be made in England to the firm with whom the contract has been placed.
		Total ..			1,24,250	40,000	1,64,250	
		EASTERN NARA CIRCLE						
	Nos.							
22	3 of 10′×9′	Radial gates for regulators ..	35	Sq. ft.	9,450	....		
23	9 of 10′×8′	Radial gates for regulators ..	35	Sq. ft.	25,200	....		
24	4 of 10′×7′	Radial gates for regulators ..	35	Sq. ft.	9,800	....		
25	2 of 10′×6′	Radial gates for regulators ..	35	Sq. ft.	4,200	....		
		Total ..					48,650	
		ROHRI CANAL CIRCLE						
	Nos.							
26	30 of 10′×12′	Radial gates for regulators ..	35	Sq. ft.	1,26,000	....		
27	28 of 10′×11′	Radial gates for regulators ..	35	Sq. ft.	1,07,800	....		
28	20 of 10′×10′	Radial gates for regulators ..	35	Sq. ft.	70,000	....		
29	2 of 10′×9′	Radial gates for regulators ..	35	Sq. ft.	6,300	....		
30	12 of 10′×8′	Radial gates for regulators ..	35	Sq. ft.	33,600	....		
31	7 of 10′×7′	Radial gates for regulators ..	35	Sq. ft.	17,150	....		
32	9 of 10′×6′	Radial gates for regulators ..	35	Sq. ft.	18,900	....		
33	4 of 10′×5′	Radial gates for regulators ..	35	Sq. ft.	7,000	....		
34	24 Bridges	Steel work, etc., of road bridges of various sizes at Rs.— 9,067 8,760 5,293 12,760 9,627 5,386 12,760 7,207 7,573 12,720 6,213 4,533 8,947 6,160 6,467 12,907 6,173 4,520 9,013 8,720 13,027 8,787 7,653 5,227	..	..	....	1,99,500		Cost of item 34 is inclusive of Customs Duty. The whole payment is to be made in England to the firm with whom the contract has been placed.
		Total ..			3,86,750	1,99,500	5,86,250	
		WESTERN CIRCLE						
	Nos.							
35	1 of 10′×11′	Radial gates for regulators ..	35	Sq. ft.	3,850	....		
36	20 of 10′×10′	Radial gates for regulators ..	35	Sq. ft.	70,000	....		
37	19 of 10′×9′	Radial gates for regulators ..	35	Sq. ft.	59,850	....		
38	17 of 10′×8′	Radial gates for regulators ..	35	Sq. ft.	47,600	....		
39	2 of 10′×7′	Radial gates for regulators ..	35	Sq. ft.	4,900	....		
40	6 of 10′×6′	Radial gates for regulators ..	35	Sq. ft.	12,600	....		
41	5 of 10′×5′	Radial gates for regulators ..	35	Sq. ft.	8,750	....		
41A		Lump sum provision for carriage, etc. ..	..		133	....		
42	6 Bridges	Steel work, etc., for bridges of various sizes at Rs.— 9,160 7,627 12,880 6,520 5,880 6,433	..	..	....	48,500		Cost of item 42 is inclusive of Customs Duty. The whole payment is to be made in England to the firm with whom the contract has been placed.
		Total ..			2,07,683	48,500	2,56,183	
		DRAGLINES DIVISION						
43	Lump	Additional machinery(Lathe).	Lump		3,000	....		
44	Lump	Extension of foundary enclosing heavy repairs shed, tool racks and store racks ..	Lump		5,000	....		
45	Lump	General tools for workshop use to replace those becoming worn out and unserviceable, *i.e.*, drills, belting, etc. ..	Lump		2,000	....		
		Total ..					10,000	
		Deduct—On account of depreciation					—15,000	
		Net total for Draglines Division					— 5,000	

Statement showing requirements of Plant and Machinery for the year 1929-30 (Chargeable to I—Works)—concld.

Abstract of cost of stores (Chargeable to I—Works)

1	Lloyd Barrage Circle 2	North Western Circle 3	Eastern Nara Circle 4	Rohri Canal Circle 5	Western Circle 6	Draglines Division 7	Total 8	Remarks 9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure in England ..	12,15,375	40,000*	....	1,99,500*	48,500*	....	15,03,375	*The payment is to be made in England and the rates are inclusive of Customs duty which is not separately payable in India by this Administration.
Customs duty	2,02,350	....	....	....	....	....	2,02,350	
Total ..	14,17,725	40,000	....	1,99,500	48,500	....	17,05,725	
Expenditure in India ..	3,55,775	1,24,250	48,650	3,86,750	2,07,683	10,000	11,33,108	
Grand Total ..	17,73,500	1,64,250	48,650	5,86,250	2,56,183	10,000	28,38,833	
Deduct—On account of credit due to depreciation, etc. .	—8,00,997	....	....	....	....	—15,000	—8,15,997	
Net Provision ..	9,72,503	1,64,250	48,650	5,86,250	2,56,183	—5,000	20,22,836	

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

Statement showing important items of Plant and Machinery for the year 1929-30 (Chargeable to the head "Tools and Plant")

Serial No.	Quantity	Description	Rate	Unit	India	Abroad	Total	Remarks
		Lloyd Barrage Circle	Rs.		Rs.	Rs.	Rs.	
		Communications Division						
1	1	Tug		Lump.	80,000	....		
2	1	Evinrude Motor		Lump.	1,000	....		
3	1	Jolly boat		Lump.	900	....		
4	Lump.	Miscellaneous Plant and Machinery..		Lump.	7,500	....		
5	Lump.	Miscellaneous tools		Lump.	4,500	....		
					93,900	....	93,900	

Statement showing requirements of Plant and Machinery for the year 1929-30 (Chargeable to the head "Suspense")

Serial No.	Quantity	Description	Rate	Unit	India	Abroad	Total	Remarks
		Draglines Division	Rs.		Rs.	Rs.	Rs.	
1	Lump.	Spares for Diesel		Lump.	15,000	....		
2	Lump.	Spares for 6 Ruston		Lump.	15,000	....		
3	Lump.	Spares for 135 Ruston		Lump.	50,000	....		
4	Lump.	Spares for 30 Bucyrus		Lump.	2,01,000	....		
5	Lump.	Spares for 50 Bucyrus		Lump.	1,12,000	....		
6	Lump.	Spares for 320 Bucyrus		Lump.	1,02,000	....		
7	Lump.	Spares for 20 Bucyrus		Lump.	53,000	....		
8	Lump.	Common spares for 30 and 50 Bucyrus.		Lump.	26,000	....		
9	Lump.	Spares for 300 Ruston		Lump.	2,93,000	....		
10	Lump.	Spares for Kohlar plant ..		Lump.	2,000	....		
11	Lump.	Miscellaneous		Lump.	31,000	....		
					9,00,000	....	9,00,000	
		Deduct—credits on account of issues of Dragline spares to Divisions for which provision is made under I-Works.				....	—9,00,000	
		Net provision in the Budget ..					*Nil.*	

56-A—Capital Outlay on improvements on Public Health—(Transferred)

	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
(1) Poona Drainage Improvement Scheme, 1st section.	44	..	..	..
(2) Poona Drainage Improvement scheme, 2nd section.	2,86	5,91	4,66	1,89
(3) Improvements of distribution system of the Poona Cantonment Water supply.	2,41	1,80	1,80	80
(4) Installation of additional Paterson Filters for the Poona Cantonment Water Supply.	..	..	..	2,01
(5) Improvements to Kirkee Water Supply ..	..	..	..	2,00
	5,71	7,71	6,46	6,70

252. *Item (2).*—According to the Poona Drainage Improvement Scheme the cost of the second section is to be met entirely by Government except the cost of certain works, which is to be charged to the local bodies other than the Poona City Municipality and which is to be recouped by means of rent for the use of the Common Sewer, the rent being calculated so as to enable capital with interest and depreciation charges to be recovered within a period of 40 years. The revised estimates for 1928-29, when compared with the current year's budget provision, show a reduction of 1,25 which is mainly due to the delay in land acquisition proceedings and the necessity of paying firms for machinery after it is tested after erection. The scheme will be completed in 1929-30 and the provision of 1,89 represents the estimated cost of the unfinished portion of the scheme.

253. *Item (3).*—For Poona Cantonment water supply the provision for next year is 80 as against the current year's provision of 1,80. It represents the estimated cost of the unfinished portion of works for improvements to the distribution system in the High Level Zone area.

254. *Items (4) and (5)* have been explained in the list of new items—*Vide* items Nos. 74 and 75 under "56-A-Capital Outlay on Public Health."

XLII and 59, Bombay Development Scheme

255. The estimates under these heads are explained in the memorandum at pages 219-252.

60, Civil Works.

	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
Expenditure ..	30,90	54,45	45,85	42,07

256. The decrease of 8,60 in the revised estimate for 1928-29, as compared with the budget estimate for the same year, is due to savings. The decrease of 12,38 in the budget estimate for 1929-30, as compared with that for 1928-29, is due to the fact that projects of great magnitude such as the Poona Courts, the Council Hall, Bombay, and the Karachi Courts have been completed in the current year or will be completed in the next financial year.

The amount of 42,07 has been distributed as under :—

Works in progress	16,49
New Works	21,89
Liabilities under the Workmen's Compensation Act ..	6
Establishment	3,81
Tools and Plant	48
Lump *deduction* on account of probable savings on works ..	— 66
Lump provision for regrant of lapses	3,50
Deduct—on account of probable lapses in the budget year ..	— 3,50
	42,07

257. The provision for works in progress will be utilised on the following works :—

General Administration.—Acquisition of the Sailors' Home and construction of the New Council Hall, Bombay (10);

Jails and Convict Settlements.—Central Prison, Nasik Road (1,50).

Medical.—Projects for the Sassoon Hospital, Poona (1,14); Extension of the J. J. Hospital Group, Bombay (5,00).

Communications.—Improvements to Sukkur-Shikarpur Road (1,00); Bridge over the Tapti at Gidhad site on Bombay-Agra Road (4,00); Improvements to Hatkhamba-Poladpur Road (1,25); Improvements to Pali-Phonda Road (1,25); Improvements to Dharamtar-Mahableshwar Road (1,25).

The provision of 21,89 for new works is intended for the major works shown in Statement FF.

60-A, Other Provincial Works not charged to Revenue (Reserved).

	Accounts, 1927-28	Budget estimate, 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
(1) Construction of the new Arsenal at Drigh Road, Karachi	50	..	..	..
(2) Acquisition of properties in connection with the development of the Artillery Maidan, Karachi, including advertisement charges ..	1	12	4	51
(3) Karachi Land Exchange Scheme ..	..	4,00	..	6,00
(4) Contribution towards the pay of the Senior Assistant to the Consulting Surveyor to Government at Karachi	..	..	..	4
Excise	— 9	..	..	..
Total ..	42	412	4	6,55

' 258. *Item 2.*—In connection with the development of the Artillery Maidan, Karachi, it is necessary to acquire private properties, without which the scheme of development cannot be proceeded with. Hence a provision of Rs. 12,000 was made in the current year's budget for this purpose. It is however anticipated that only Rs. 4,000 will be spent during the current year. For the next year Rs. 51,000 have been provided for the same purpose. This includes provision for the acquisition of two additional properties and for advertisement charges for the sale of plots.

259. *Item 3.*—The object for which a provision of Rs. 6,00,000 has been made in next year's estimates has been fully explained in the statement of new items—*vide* item No. 76 under 60-A, Other Provincial Works not charged to Revenue (Reserved). A provision of Rs. 4,00,000 was made for this purpose during the current year, but no part of it has hitherto been utilised.

260. *Item 4.*—A committee of Government officials called the Karachi Estates Board has been constituted by Government for the proper administration and development of the valuable Government estates comprising land already transferred and shortly to be transferred by the Army Department in connection with the development of the Artillery Maidan and the Karachi Land Exchange Scheme referred to above. For the more efficient performance of its duties the Board has found it necessary to utilise the services of the Senior Assistant to the Consulting Surveyor to Government, who has been posted at Karachi, in an advisory capacity, and in return for such services it proposes to pay a contribution of Rs. 300 per mensem towards his pay, so long as he remains in Karachi and his services are available. A provision of Rs. 3,600 (Rs. 4,000) has accordingly been made in next year's estimates for this purpose, and there is a deduct entry of an equal amount under " 33-Public Health."

60-B, Payment of Commuted Value of Pensions.

(Reserved).

	Accounts, 1927-28.	Budget estimate, 1928-29.	Revised estimate, 1928-29.	Budget estimate, 1929-30.
Payment of commuted value of pensions ..	7,67	10,70	15,37	13,20
Deduct—Capital portion of equated payments out of Revenue	— 18	— 25	— 32	— 69
Recoveries of commuted value of pensions from other Governments transferred to this head from the receipt head XXXIII, Receipts in aid of Superannuation	— 4,58	— 4,38	— 7,10	— 4,48
Total ..	2,91	6,07	7,95	8,03

261. With effect from the year 1926-27 all payments on account of commutations of pensions whether made in England or in India are to be brought to account in India on the books of this Government under the capital major head " 60-B." The idea underlying the introduction of the new accounting procedure is that commutation, if otherwise in order, should not be postponed for reasons of difficulty about funds. The amount debited to the capital major head " 60-B " in each year is to be repaid from revenue by a system of equated payments spread over 15 years which are to include interest on the capital invested. The equated payments in respect of each year are to commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutation are debited to the revenue head " 45, Superannuation Allowances and Pensions " and credit transferred to (*a*) the capital head " 60-B " of the capital portion of the payments and to (*b*) " 19, Interest on Ordinary Debt " of the interest portion.

262. *Payment of commuted value of pensions.*—The increase in the current year's revised estimate over the sanctioned estimate is mainly due to the payments to the Government of India for portions of pensions of certain medical officers in the employ of this Government for which no provision was made and to larger expenditure than anticipated on account of commuted value of pensions to be paid to other Governments.

263. *Deduct—Capital portion of equated payments out of Revenue.*—The increase in the current year's revised estimate as compared with the sanctioned estimate results from larger actual expenditure on commutation of pensions in 1927-28 than was anticipated when the revised estimate for that year was framed.

The current year's revised estimate includes the capital portion of equated payments for the two years ending 1927-28 whereas the next year's budget estimate includes that for the three years ending 1928-29.

264. *Recoveries of commuted value of pensions from other Governments transferred to this head from the receipt head XXXIII, Receipts in aid of Superannuation.*—The increase in the revised estimate is due to larger receipts on account of capitalised value of pensions in respect of pensioners transferred to this Presidency from other Provinces.

The next year's estimate has been based on the past actuals.

Debt, Deposits and Advances.

The following explanation is offered of the figures entered under this head :—

Receipt.

	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
Deposits and Advances—				
(*a*) Famine Relief Fund	20,27	20,27	8,75	9,42
(*b*) Transfers from Famine Relief Fund ..	..	..	24,02	..

265. The current year's budget figure of 20,27 included 5,74 on account of interest to be paid by the Central Government on the balance of the Famine Relief Fund, 14,40 on account of estimated recoveries of principal and interest from cultivators on account of advances given to them last year for flood relief operations and 13 on account of estimated recoveries of other famine expenditure. The total amount of loans advanced during 1927-28 from the fund (*viz.*, 51,05) has, with the approval of the Secretary of State, been permanently transferred to the Provincial Loan Account. The payment of interest and the repayment of principal in respect of these loans are now to be credited to revenue (XVI-Interest) and to the Provincial Loan Account respectively. 14,40 have therefore been omitted from the revised estimate for the current year under Famine Relief Fund. The latter estimate now includes 7,65 on account of interest to be recovered from the Central Government on the balance of the fund and 1,10 on account of anticipated recoveries of famine expenditure.

266. According to the revised schedule IV to the Devolution Rules, the excess balance in the Famine Relief Fund can be utilised in granting loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884. These loans are to be made through the Provincial Loan Account and the amount thus drawn from the fund is to be repaid with interest to the fund by equated instalments. The credit of the equated instalments is to be given to the deposit head " Famine Relief Fund " (Receipt Side) while the corresponding debit is to be shown, in respect of the interest portion, under a new revenue head 20-Interest on other obligations, and, in respect of the principal portion, under a debt head " Transfers from Famine Relief Fund." The amounts drawn from the Fund are to be debited to the head " Famine Relief Fund " and credited to the new debt head " Transfers from Famine Relief Fund," the actual amount of loans given to cultivators being shown under " Loans and Advances by the Provincial Government." The current year's budget provided 18,62 under " Famine Insurance Fund ", (Disbursement side) for advances to the cultivators (in addition to the sum of 20,70 under the Provincial Loan and Advance Account). And in the July Session the Legislative Council sanctioned a supplementary grant of 13,82 from the Fund for loans to cultivators. Of the total sum of 32,44 provided from the Famine Relief Fund it is now estimated that 24,02 will be required this year. This sum has therefore been entered in the revised estimate under Famine Relief Fund (Disbursement side) together with a corresponding credit under the new head " Transfers from Famine Fund." This will be repaid to the Fund within ten years with effect from 1929-30 by an annual equated instalment of 2,96. In the next year's estimate the equated instalment has been credited to " Famine Relief Fund " (Receipt side) and corresponding debits of 96 for payment of interest for one year entered under the revenue head " 20-Interest on other obligations " and 2,00 for repayment of principal under " Transfers from Famine Relief Fund " (Disbursement side).

267. In addition to 2,96, the next year's estimate under " Famine Relief Fund " (Receipts) includes 6,34 for interest to be received from the Government

of India on the balance of the fund and 12 on account of estimated recoveries of famine expenditure.

	Accounts, 1927-28	Budget estimate, 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
Deposits and Advances.				
(*c*) Appropriation for Reduction or Avoidance of Debt—				
(1) Sinking Fund—Development ..	13,07	13,25	13,77	14,62
(2) Other appropriations	5,35	6,53	6,99	8,51

268. For item (1) see the memorandum of the Development Department. For item (2) see paragraph 111 under "21, Appropriation for Reduction or Avoidance of Debt."

	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
(*d*) Government Central Press	79	55	1,10	55
Yeravda Prison Press		10	21	10
Commissioner's Press, Karachi		6	12	6
Total ..	79	71	1,43	71

269. Up to now the Depreciation Fund of the Government Presses was credited at the beginning of a year with the amount of depreciation calculated on the value of plant, machinery, etc., in use during the previous financial year. But, under revised rules recently sanctioned by the Government of India, it is to be credited immediately prior to the closing of the accounts of the year in which the depreciation arises. As this revision takes effect in the current year, the amount to be credited to the Depreciation Fund in this year's accounts will be the depreciation calculated for the two years, 1927-28 and 1928-29. In the current year's budget estimate provision has been made only for the depreciation during the year 1927-28 and therefore provision for that during 1928-29 has now to be made. The additional receipts on this account amount to 71.

	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
(*e*) Loans and Advances by Provincial Government—				
(1) Repayment of loans given for Development purposes included in the Development account	3,66	3,86	3,97	4,32
(2) Repayment of loans given to three local bodies in Bombay for Development purposes	24,52	25,93	29,86	32,40
(3) Recoveries from cultivators, local bodies and others	24,71	34,36	39,33	54,76

270. *For item* (*1*) see the memorandum of the Development Department.

271. *Item* (2) represents repayments by the Port Trust, Bombay, the Bombay Municipality and the Bombay Improvement Trust, as shown below, of loans advanced to them ;—

	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
Port Trust	4,29	4,29	4,53
Bombay Municipality	11,14	15,07	17,37
Improvement Trust	10,50	10,50	10,50

272. The Port Trust is repaying by equated instalments of principal and interest spread over 30 years, the loans advanced to it from the funds borrowed by this Government from the Government of India during 1921-22, 1923-24 and 1924-25. The amounts shewn above represent the principal portion included in such instalments.

The Improvement Trust is repaying the loans by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts.

The loans advanced to the Bombay Municipality have been divided for purposes of repayment into two parts (*i*) for general purposes, (*ii*) for development purposes. It is repaying (*i*) by annual equated instalments of principal and interest spread over 30 years. And as regards (*ii*) it has now forwarded a definite programme for repayment of the loans for development purposes. These loans for development purposes were taken by the Municipality in 1923-24 and 1924-25. In both cases it has proposed to repay on 31st March 1929 the accummulation in the sinking funds maintained by it and to repay the balance of 1923-24 loans, not on the basis of equated payments but by fixed sums spread over 13 years with accrued interest and the balance of 1924-25 loans by equated instalments of principal and interest spread over 30 years, starting from next year. This accounts for the increase in the revised estimate of the current year and the budget estimates of next year.

The repayments to the Provincial Loans Fund of the principal corresponding to the payment by these local bodies will be made through the head " Advances from Provincial Loans Fund " (Disbursement) (*see* paragraph 280 below).

As regards item (3) the following statement shows the transactions of the current and ensuing years under the Provincial Advance and Loan Account :—

	Accounts, 1927-28		Budget Estimate, 1928-29		Revised Estimate, 1928-29		Budget Estimate, 1929-30	
	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts
Loans to Cultivators ..	85,79	15,99	20,70	27,58	92,29	30,54	10,86	41,30
Loans through Co-operative Societies and Banks ..	3,00	1,46	3,50	72	3,50	2,18	3,50	58
Loans for the purpose of Co-operative Societies Act ..	2	18	25	19	10	25	10	17
Loans to Provincial Co-operative Bank for Land Mortgage Bank ..	..	..	2,00	..	1,76	..	..	..
Loans to Gujarat Talukdars ..	..	29	..	9	..	29	..	15
Loans to Indian States and Landholders and Notabilities ..	..	83	..	1,29	..	1,16	..	1,23
Loans to Local Bodies on account of Public Works ..	4,31	4,25	6,00	3,08	3,00	2,13	4,75	2,40
Loans to non-agriculturists in flood affected areas ..	1,01	14	3,97	84	4,19	58	..	56
Loans to Co-operative Housing Reconstruction Societies in flood affected areas .	4,01	..	4,00	..	4,00	40	..	70
Loans to Co-operative Housing Societies ..	2,27	1,11	7,50	39	2,06	54	7,50	40
Other Miscellaneous loans ..	64	46	1,00	18	2,22	1,26	1,50	7,27
Deduct—Amount met from Famine Fund .	—51,05	..	..	..	..	..	..	..
Total ..	50,00	24,71	48,92	34,36	1,13,12	39,33	28,21	64,76

	Accounts, 1927-28	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
(*f*) Advances from the Provincial Loans Fund—				
(*i*) For Development Department ..	15,25	75,21	75,21	16,00
(*ii*) For Local bodies for Development purposes	40,00	..	..	..
(*iii*) For other purposes	2,35,33	3,42,13	3,42,13	4,17,45

273. For item (*i*) *see* the memorandum of the Development Department. As regards item (*iii*) the loans to be drawn this year and to be borrowed next year are distributed as follows :—

	1928-29	1929-30
Lloyd Barrage	2,71,87	3,55,57
Other Irrigation—		
Productive	1,59	12,18
Unproductive	22,76	10,96
Other purposes—		
Productive	10,55	10,82
Unproductive	35,36	27,92
	3,42,13	4,17,45

The total amount of loan budgeted for this year remains unaffected in the revised estimates of the current year. In 1927-28 loan savings of 29,07 under other unproductive works were temporarily utilised to meet the anticipated excesses under Lloyd Barrage in that year. The actual excess however in that year exceeded the anticipated excess by 6,85. During the current year the excess anticipated under Lloyd Barrage is 36,19. It has been possible to meet the total excess of 43,04 from the general balance and savings under other classes as shown below :—

25,00 from 1st September 1928 to 31st March 1929 from Development Department funds, thereafter from general balance.
1,36 Other Irrigation—Productive.
4,11 ,, ,, Unproductive.
1,81 Other Purposes—Productive.
10,76 ,, ,, Unproductive.

43,04

The position will be adjusted by borrowing the amounts under Lloyd Barrage next year for retransfer to the respective classes.

The total capital expenditure for 1929-30 for irrigation including the Lloyd Barrage and for general purposes amounts to 3,96,60 against which 4,17,45 will be borrowed. The excess 20,85 is due to the amount of 25,00 to be borrowed under Lloyd Barrage for recoupment to the general balance *minus* certain savings under other heads carried over to 1929-30 :—

	Budget Estimate, 1928-29	Revised Estimate, 1928-29	Budget Estimate, 1929-30
(*g*) *Deposits and Advances.*			
Miscellaneous Government Account	..	51,05	..

274. Last year the actual sum lent to cultivators for flood-relief operations from the balance in the Famine Relief Fund amounted to 51,05. The advance was debited in the first instance under " Loans and Advances by Provincial Government " and the amount met from the Famine Relief Fund was deducted therefrom as being transferred to the accounts of that Fund. As the amount has now been permanently transferred to the Provincial Loans Account, the credit of 51,05 has now been given under this head with a corresponding debit under " Loans and Advances by Provincial Government " in the revised estimate of the current year.

Disbursement.

—	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
Deposits and Advances.				
(*a*) Famine Relief Fund	60,80	39,85	44,49	30,49
(*b*) Transfers from Famine Relief Fund ..	..	..	..	2,00

275. The current year's provision of 39,85 included 21,23 for transfer to the Revenue account and 18,62 for advances to cultivators. During the year supplementary grants, one of 13,82 for advances to cultivators and one of 1,88 for transfer to the Revenue account were sanctioned by the Legislative Council. As explained under "43-A " (see paragraph 203 under XXXII-Transfers from Famine Relief Fund) 20,47 will be drawn from the Fund to meet revenue charges this year and 24,02 will be required for advances to cultivators. (See paragraph 266 above.) The revised estimate has therefore been placed at 44,49.

The next year's estimate of 30,49 is to be transferred to the revenue account (see paragraph 207 under XXXII.-Transfers from Famine Relief Fund).

For (*b*) see paragraph 266 above.

The balances of the Famine Relief Fund for 3 years ending 1929-30 will be as follows :—

—	Accounts, 1927-28.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
Opening balance	2,42,27	2,01,74	1,66,00
Receipts	+20,27	+8,75	+9,42
Expenditure	—60,80	—44,49	—30,49
Closing balance	2,01,74	1,66,00	1,44,93

—	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
Deposits and Advances.				
(*c*) Appropriation for reduction or avoidance of Debt—Bombay Development.	20	12	12	12

276. The figures represent payment of advance interest on securities purchased for the Sinking Fund maintained for the Development Loan.

—	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
Deposits and Advances.				
(*d*) Sinking Fund Investment Account—Development.	17,91	13,25	13,77	14,62

277. See the memorandum of the Development Department.

—	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
(*e*) Government Central Press	57	26	40	45
Yeravda Prison Press		11	11	11
Commissioner's Press, Karachi		2	1	1
Total ..	57	39	52	57

278. The increase in the current year's revised estimate of the Government Central Press is mainly due to adjustments on account of the value of types supplied to other Government Presses. The next year's estimate includes provision for type both of local purchase and that manufactured in the Press as also for renewals and replacements of English stores.

—	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
(*f*) *Loans and Advances by Provincial Government.*				
(1) For Development Department for co-operative societies and the public.	2,75	3,50	4,28	4,30
(2) For Development purposes to local bodies.	40,00	..	..	..
(3) For Other purposes	50,00	48,92	1,13,12	28,21

279. For item (1) see the memorandum of the Development Department. The details of figures against item (3) have been given above. The revised estimate of 1,13,12 against item (3) includes 51,05 for which see paragraph 274 above. The balance of 62,07 exceeds the current year's budget estimate of 48,92, and the excess is mainly due to the loans from the Famine Relief Fund being given through the Provincial Loans Account (see paragraph 266 above).

—	Accounts, 1927-28.	Budget Estimate, 1928-29.	Revised Estimate, 1928-29.	Budget Estimate, 1929-30.
(*g*) Advances from Provincial Loans Fund—				
(*i*) Repayment of the Provincial Loan Debt.	29,00	29,00	29,00	29,00
(*ii*) Repayment of the principal of loans drawn for general purposes.	5,32	6,59	7,12	9,01
(*iii*) Repayment of advances drawn by the local bodies in Bombay.	24,52	25,93	29,86	32,40
(*iv*) Repayment of the principal of loans drawn for Development Department.	20,74	2,05,22	..	2,05,22

280. Item (*i*) represents the annual instalment payable under Devolution Rule 23. The next year's instalment will reduce the outstanding balance to 73,66.

For item (*ii*) see paragraph 111 under 21, Appropriation for Reduction or Avoidance of Debt.

Figures under (*iii*) have been explained above.

For item (*iv*) see the memorandum of the Development Department.

MEMORANDUM EXPLANATORY OF THE FIGURES UNDER THE MAJOR HEADS OF REVENUE AND EXPENDITURE RELATING TO THE BOMBAY DEVELOPMENT SCHEME, EXCLUDING THE FIGURES RELATING TO THE INDUSTRIAL HOUSING SCHEME AND THE WATER AND ELECTRIC SUPPLY SCHEMES AT AMBERNATH.

(All figures in this note are in thousands of rupees unless otherwise specified)

With a view to undertaking development works in the Bombay City and adjoining areas, a Directorate of Development was established in 1920, as a Department of Government. The work of the Directorate fell under three heads, (*a*) the Back Bay Reclamation Scheme, (*b*) the Industrial Housing Scheme, and (*c*) suburban development.

As regards the Back Bay Reclamation Scheme, Government are at present working on the programme approved by the Legislative Council at the budget session in 1927, *viz.*, reclamation of blocks 1, 2, 7 and 8, with a marine promenade connecting blocks 2 and 7. It is anticipated that dredging operations will finally terminate at the end of the current dredging season, *i.e.*, about the middle of May 1929, when the wet filling of block 2 will be completed. Provision has, therefore, been made in the next year's budget for working the dredger " Kalu " and the intermediate station " Jinga " in Back Bay only up to the end of the current dredging season. Provision has also been made for dry filling at the rate of five railway rakes a day in the dry season and *two* rakes a day in the monsoon and for dry filling by motor lorries. The rate for dry filling by rakes adopted in the budget estimates is Rs. 1-3-0 per cubic yard, as compared with the average actual cost of Rs. 1-2-8 per cubic yard, of dry filling in block 8 under the current contract. Provision has also been made for the main road between blocks 1 and 2 in extension of Church Gate Street. In accordance with the recommendations of the Standing Advisory Committee for the Back Bay Reclamation Scheme no provision has been made meantime for the other roads in block 1. Provision, as usual, has also been made for the anti-malarial and sanitary works in the reclamation area and a small provision has been made for grassing the proposed recreation ground in block 2.

Revenue heads for the industrial housing scheme were opened from last year, and provision for the expenditure on this scheme has been made under the revenue expenditure head " 42-Bombay Development Scheme " and receipts are shown under the corresponding receipts head " XXXI-Bombay Development Scheme." Similarly revenue heads for the schemes of water and electric supply to the Ambernath Industrial area have been opened from the current year, and the provision made in the current year's budget for these schemes under the capital expenditure head " 59-Bombay Development Scheme " was transferred to the newly opened revenue head by a supplementary demand obtained from the Council at the last September-October session. The revised estimates for the current year have, therefore, been shown under the latter head. In the next year's budget the receipts and expenditure pertaining to these schemes have been shown under the revenue heads " XXXI and 42-Bombay Development Scheme."

Works in the Suburban Schemes are undertaken with very great caution and with due regard to the condition of the land market. The control of works in these schemes has been transferred to the Public Works Department, but their administrative charge remains with the Development Department.

Owing to the curtailment of the activities of the Department, the Directorate, together with the appointment of Director of Development, was abolished in January 1927.

2. The following are the main heads of revenue and expenditure of the Department :—

Budget and Revised Estimates for 1928-29 and Budget Estimates for 1929-30 under XLII and 59-Bombay Development Scheme.

Revenue.

	Budget estimate, 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
XLII—Bombay Development Scheme	8,78	7,98	8,12

These figures are the totals of the estimated receipts from sales of water in Salsette, the cotton cess receipts allocated to meet losses on suburban schemes, rents of properties in schemes for which *pro forma* revenue accounts have been opened and miscellaneous receipts. The budget estimate for 1928-29 included, in addition, receipts from sales of water and electricity in the Ambernath Industrial area : the revised estimates for the current year and budget estimates for next year do not include these receipts which are shown under the newly opened revenue head " XXXI-Bombay Development Scheme."

The figures under " XLII " are explained in detail in the notes explanatory of the revised estimates for the current year and budget estimates for the next year printed hereafter.

Expenditure (Reserved).

	Budget estimate, 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
59—Bombay Development Scheme	– 1,00,09	99,13	– 1,44,46

The *minus* budget estimates for 1928-29 and 1929-30 are due to receipts from sales of land and other capital receipts, which have been shown in reduction of capital expenditure under this head, being in excess of the estimates of expenditure. These transactions are explained in detail in the note dealing with the figures on the expenditure side which is printed hereafter.

3. The following revenue and expenditure statements give a complete account of the transactions of the Development Department, excluding those under the main heads " XXXI " and " 42-Bombay Development Scheme."

Revenue.

Head	Budget estimate, 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
(i) Opening balance	5,78	10,28	13,59
(ii) Interest on loans granted to local bodies out of the Bombay Development Loan and on advances under the state-aided building schemes. (XVI—Interest.)	48,04	48,15	47,90
(iii) Receipts under XLII—Bombay Development Scheme :—			
(1) Sale of water	3,40	3,25	3,40
(2) Sale of electricity	45	...	.....
(3) Rents of properties	83	63	62
(4) Cotton cess receipts	4,00	4,00	4,00
(5) Miscellaneous receipts	10	10	10
Total—XLII—Bombay Development Scheme .	8,78	7,98	8,12
(iv) Sinking fund deposits— Appropriation for avoidance of debt ...	13,25	13,77	14,62
(v) Advances from Provincial Loans Fund ...	75,21	75,21	16,00
(vi) Assignments from Provincial Revenues ...	27,50	27,50 1,15	31,07 1,49
(vii) Loans and Advances by Provincial Government.	3,44 42	3,44 53	3,67 65
Total ...	1,82,42	1,88,01	1,37,11

Expenditure.

Head	Budget estimate, 1928-29	Revised estimate, 1928-29	Budget estimate, 1929-30
(1) 19—Interest	47,73	47,73	47,42
(2) 21—Sinking Fund— Reduction or avoidance of debt ...	4,46 3,44 34	9,39	9,39
(3) Sinking Fund investment account ...	13,25	13,77	14,62
(4) 59—Bombay Development Scheme ...	−1,00,09	99,13	−1,44,46
(5) Loans and Advances by Provincial Government...	3,50	4,28	4,30
(6) Appropriation for reduction or avoidance of debt .	12	12	12
(7) Repayment of previous years' borrowings ...	2,05,22	...	2,05,22
(8) Closing balance	4,45	13,59	50
Total ...	1,82,42	1,88,01	1,37,11

Explanation of figures on the Revenue side.

Item (ii) in the revenue statement—Interest under XVI-Interest.—The interest receipts consist of the share of interest charges receivable from the local bodies on loans granted to them from the Bombay Development Loan and the income-tax payable on that interest, and also the interest on loans made under the state-aided building scheme.

Item (iii) in the revenue statement—Receipts under XLII-Bombay Development Scheme.—All receipts of a revenue nature are shown under this head whereas all receipts of a capital nature, such as receipts from sales of land and from disposal of minor agricultural rights in properties acquired by this Department and receipts from rents of properties in schemes for which *pro forma* revenue accounts have not yet been opened, are shown in reduction of capital expenditure under " 59-Bombay Development Scheme."

The receipts from the cotton cess are the amounts estimated to be realised from the town duty on raw cotton imported into Bombay City under Act XX of 1920.

Item (iv) in the revenue statement—Sinking Fund Deposits.—The provision under this head is made up of the provision against "21-Sinking Fund" on the expenditure side in that year, *plus* interest receipts on deposits of sinking funds of previous years, which will be available for investment in the budget year. The budget estimate for 1928-29 included, in addition, the sinking fund provision of the industrial housing scheme which has to be considered as forming part of the one per cent. amortisation fund of the Bombay Development Loan.

Item (v) in the revenue statement—Advances from Provincial Loans Fund.—This item represents the estimates of borrowings from the Provincial Loans Fund for expenditure of the Development Department and for loans to Co-operative Housing Societies and to private individuals under the state-aided building scheme.

Item (vi) in the revenue statement—Assignment from Provincial Revenues.—In order to maintain the finances of the Development Department on a solvent basis, subsidies have been granted this year and are proposed to be granted next year from provincial balances. The amounts of these subsidies are explained in the notes below on revised estimates for the current year and budget estimates for next year. This subsidy will be utilised partly in meeting a portion of the expenditure on the provision for the one per cent. depreciation fund of the Bombay Development Loan and partly in meeting interest charges on the borrowings of the Department.

Item (vii) in the revenue statement—Loans and Advances by Provincial Government.—This represents the annual repayment by the Bombay Port Trust of the advances taken by that body from the Bombay Development Loan, and the recoveries from co-operative housing societies and private individuals of loans given to them from the Provincial Loans Fund under the state-aided building scheme.

Explanation of figures on the expenditure side.

Item (1) in the expenditure statement—19-Interest.—This amount represents interest payable on the advances granted to the local bodies from the Bombay Development Loan and the share of the local bodies of the management charges of that loan.

Item (2) in the expenditure statement—21-Sinking Fund.—Under the terms of the prospectus of the Bombay Development Loan, a provision equal to one per cent. of the total realisations from the loan has to be set aside every year towards the formation of a depreciation fund. The provisions proposed under this head are explained in the note on the budget figures printed hereafter.

Item (3) in the expenditure statement—Sinking fund investment account.—This represents the investments made and to be made, out of the amount set aside as sinking fund during the year, and the interest accrued on the investments already made in past years.

Item (4) in the expenditure statement—59-Bombay Development Scheme.—This includes salaries of officers and establishments, works charges (including cost of land) and other miscellaneous expenditure of the Department as set forth in detail in Appendices B, C, D, E, F, G and H hereto, and interest charges payable by the Department. All estimated receipts of a capital nature are taken in reduction of expenditure under this head. A change made in this budget is that all expenditure on the schemes for the supply of water and electricity to the industrial area at Ambernath, and receipts pertaining to these schemes which were hitherto shown under the heads "59-Bombay Development Scheme" and "XLII-Bombay Development Scheme," respectively, have from this year been shown under the newly opened revenue heads "42 and XXXI-Bombay Development Scheme" (*vide* remarks in paragraph 1 of this memorandum).

Item (5) in the expenditure statement—Loans and advances by Provincial Government.—This represents the estimates of loans proposed to be made to the public and to co-operative housing societies under the state-aided building schemes.

Item (6) in the expenditure statement—Appropriation for reduction or avoidance of debt.—This represents payment of advance interest on securities to be purchased from the amortisation fund of the Bombay Development Loan.

Item (7) in the expenditure statement—Repayment of previous years' borrowings.—This represents the value of the reclaimed land in block 8 of the Back Bay Scheme to be sold to the military authorities. It has been arranged with the Government of India that the value of this land should be set off against the borrowings of this Department from that Government during the year 1922-23. These estimates are further explained in the note on budget figures affecting this Department printed hereafter.

NOTE ON BUDGET FIGURES AFFECTING THE BOMBAY DEVELOPMENT SCHEME.

Revised Estimates for 1928-29.

Revenue.

	Budget estimate, 1928-29	Revised estimate, 1928-29
Opening balance	5,78	10,28

1. The reason for the increase in the revised estimate is due to the fact that after the budget estimates for the current year were prepared last year, an unforeseen credit of Rs. 4·40 lakhs was received by this Department last year from the sale of Back Bay House. This was not taken into account when the budget estimates were framed. This accounts for almost the whole of the increase in the revised estimate. The revised estimate of Rs. 10·28 lakhs includes the unspent balances of Rs. 48,000 from the amount borrowed during the previous years for making advances to private individuals, and of Rs. 75,000 from the amount borrowed for making advances to co-operative housing societies under the state-aided building schemes. Owing to the increased balance in hand, the balance which was surplus to the requirements of the Department during the year was loaned temporarily to the Public Works Department. Thus there was no loss to the Department during the year on interest charges.

	Budget estimate, 1928-29	Revised estimate, 1928-29
XVI—Interest	48,04	48,15

2. The small increase is on account of increase in interest charges payable by the private individuals and co-operative housing societies on advances made to them under the state-aided building schemes.

	Budget estimate, 1928-29	Revised estimate, 1928-29
Receipts under XLII—Bombay Development Scheme.	8,78	7,98

3. The budget estimate of 8,78 included the estimated receipts of 40 and 45, respectively, from sales of water and electricity in the Ambernath Industrial area. Owing to the fact that revenue accounts have now been opened for the water and electric supply schemes, these receipts have been omitted in the revised estimates from this head, and are shown under the revenue receipts head "XXXI—Bombay Development Scheme". If these receipts are excluded, the budget estimate is reduced to 7,93 and the revised estimate of 7,98 shows a small increase of 5 on account of increased receipts from sales of water in Salsette.

The revised estimates for the current year of receipts from the cotton cess and miscellaneous receipts are the same as the budget estimates. In the case of receipts from rents of properties, the budget estimate of 83 is reduced in the revised to 63. This is due to the fact that the receipts from rents of properties pertaining to schemes for which only capital accounts are kept and which have so far been shown under the head XLII, have been transferred in the revised estimate to the head "59-Bombay Development Scheme" in reduction of capital expenditure. There is, therefore, in fact no reduction in anticipated realisations.

	Budget estimate, 1928-29	Revised estimate, 1928-29
Sinking Fund Deposits—Appropriation for avoidance of debt	13,25	13,77

4. Please see the explanation for this item given in the memorandum preceding this note. The budget estimate of 13,25 was made up of the following items :—

(1)	Repayment instalment of the Bombay Port Trust ...	3,44
(2)	Sinking fund of the Industrial Housing Scheme ...	1,15
(3)	Amount allotted from balances on account of prepayment in 1926-27 to the sinking fund of the Industrial Housing Scheme	34
(4)	Amount estimated to be allotted from the provincial subsidy to form the 1 per cent. depreciation fund ...	4,46
(5)	Interest likely to be earned during the year on securities purchased from the 1 per cent. depreciation fund ...	3,86
	Total ...	13,25

When the budget estimates were framed last year, it was intended that a sinking fund for the Industrial Housing Scheme should be maintained. With a view to reduce the burden on provincial revenues during the first two or three years of their taking over this scheme, it was decided that the surplus balance available in the *pro-forma* revenue account of the scheme, which was closed in 1926-27, should be adjusted as a prepayment to the sinking fund account. This surplus amounted to 3,27 and it prepaid the sinking fund provision as follows :—

(1)	Sinking fund provision for	1926-27	...	1,44
(2)	Do.	do. 1927-28	...	1,49
(3)	Do.	do. 1928-29 (part)	...	34
				3,27

On account of this prepayment, the provincial revenues were required to provide during 1928-29 the balance of 1,15 required during that year to make up a total provision of 1,49. Subsequently, however, it was decided that the sinking fund for the Industrial Housing Scheme should be suspended till there is a surplus in the revenue account, but that the amount of 34 prepaid in the year 1926-27 to the sinking fund from the surplus in the *pro-forma* revenue account should be allowed to stand in the sinking fund account along with the other amounts prepaid. As it had been arranged that the provision made for the Industrial Housing sinking fund should be taken as forming part of the 1 per cent. depreciation fund of the Bombay Development Loan, the suspension of the Industrial Housing sinking fund made it necessary that the provincial revenues should contribute directly to the provision for the 1 per cent. fund, by a sum equal to the amount which they would have otherwise provided in the accounts for the sinking fund of the Industrial Housing Scheme. Therefore, in addition to the subsidy of 27,50 granted this year from provincial revenues, to cover estimated losses on the Back Bay and Suburban and miscellaneous schemes, a further subsidy of 1,15 quoted above has been obtained. Thus, 1,15 is provided in the revised budget as a subsidy instead of the same amount shown in the original budget estimates as an item of expenditure in the Industrial Housing Scheme accounts. The revised estimate of 13,77 for the current year is, therefore, made up of the following items :—

(1)	Repayment instalment of the Bombay Port Trust ...	3,44
(2)	Amount allotted from the provincial subsidy of 27,50 to form part of the 1 per cent. depreciation fund ...	4,46
(3)	The amount of 34 prepaid to the fund in 1926-27, which has now to be provided from the balances	34
(4)	Additional subsidy obtained from provincial revenues ...	1,15
	Total annual provision for the 1 per cent. depreciation fund ...	9,39
(5)	Interest likely to be earned during the year on securities purchased from the 1 per cent. depreciation fund ...	4,38
	Total ...	13,77

This is the total amount likely to be available for investment during the year.

—	Budget estimate, 1928-29	Revised estimate, 1928-29
Advances from provincial loans fund	75,21	75,21

5. Of the figures given above, 200 is required for making advances to private individuals and 92 for making advances to co-operative societies under the state-aided building scheme. The balance of 72,29 is the estimated borrowing for the expenditure of the Department. From this amount a temporary transfer of 30 has been made to supplement the provision for making advances to private individuals.

A reverse transfer of an equivalent amount has been made in the next year's estimates.

—	Budget estimate, 1928-29	Revised estimate, 1928-29
Assignment from Provincial Revenues {	27,50	27,50 1,15

6. The provision of 27,50 includes 20,00 for meeting the anticipated losses on the Back Bay Scheme and 7,50 for the losses on Suburban Schemes. The extra provision of 1,15 in the revised is explained in the notes in paragraph 4 above on the estimates for the item "Sinking Fund Deposits—Appropriation for avoidance of debt".

—	Budget estimate, 1928-29	Revised estimate, 1928-29
Loans and advances by Provincial Government... {	3,44 42	3,44 53

7. The provision of 3,44 shown above is the estimated repayment by the Bombay Port Trust of the loan taken by it from the Bombay Development Loan. This has to be taken as forming part of the provision required for the 1 per cent. depreciation fund of the Bombay Development Loan. In this connection, the explanation given in paragraph 4 of this note for the item "Sinking Fund Deposits—Appropriation for avoidance of debt" may be read.

The estimate of repayment of advances made to private individuals and to co-operative housing societies under the state-aided building scheme is proposed to be increased from 42 to 53. This will be utilised in making fresh advances during the year.

Expenditure.

—	Budget estimate, 1928-29	Revised estimate, 1928-29
Interest on debt under 19—Interest ...	47,73	47,73

8. There is no change in the revised here.

—	Budget estimate, 1928-29	Revised estimate, 1928-29
21—Sinking Fund—Reduction or avoidance of debt ... ... {	4,46 3,44 34	-9,39

9. In this connection the explanation given for the item " Sinking Fund Deposits—Appropriation for avoidance of debt " in paragraph 4 of this note may be read. According to the budget estimates prepared last year, the Industrial Housing Scheme had to provide 1,15 to form part of the 1 per cent. depreciation fund of the Bombay Development Loan, this being the balance out of 1,49 to be provided after taking into account 34 prepaid during the year 1926-27 and the balance was to be made up of (1) 4,46 from the subsidy of 27,50 granted to this Department for the Back Bay and Suburban and miscellaneous schemes, and (2) 3,44 the repayment instalment of the Bombay Port Trust. In addition, the transfer in 1926-27 of 34 from the subsidy to the Industrial Housing Scheme had to be reversed in 1928-29. These three items were therefore provided in the budget of this Department. As, however, the sinking fund of the Industrial Housing Scheme is now suspended, the whole of the provision of 9,39 required for the 1 per cent. depreciation fund, less the Port Trust's repayment instalment, has now to be provided by this Department.

	Budget estimate, 1928-29	Revised estimate, 1928-29
Sinking fund investment account	13,25	13,77

10. For explanation of this item, please see the explanation for the item " Sinking Fund Deposits—Appropriation for avoidance of debt " in paragraph 4 of this note on the figures on the revenue side. These provisions being available for investment they are shown on the expenditure side also.

	Budget estimate, 1928-29	Revised estimate, 1928-29
59—Bombay Development Scheme	—1,00,09	99,13

11. The budget estimate of —1,00,09 was made up of the following items :—

(1) Provisions for the expenditure of the department on works, land acquisition, repairs and maintenance, tools and plant and pay and allowances of officers and staff and office contingencies ...	47,04	
(2) Interest charges payable by the Department... ...	61,63	
		1,08,67
Deduct—Capital receipts to be taken in reduction of capital expenditure		—2,08,76
Net provision ...		—1,00,09

The revised estimate of 99,13 is made up of the following items :—

(1) Provisions for the expenditure of the Department on works, land acquisition, repairs and maintenance, tools and plant and pay and allowances of officers and staff and office contingencies.	43,51	
(2) Interest charges payable by the Department... ...	60,35	
		1,03,86
Deduct—Capital receipts to be taken in reduction of capital expenditure		—4,73
Net provision ...		99,13

The above figures show that item (1) is reduced in the revised by 3,53. By a supplementary demand obtained from the Council at its last September October session, the provisions aggregating 80 made in the budget estimates for repairs and maintenance and establishment charges for the water and electric supply schemes in the Ambernath Industrial area were transferred from this head to the revenue head "42-Bombay Development Scheme." The revised estimate for this item has consequently been reduced by that amount.

Reductions have also been made in the revised estimates of expenditure on the Back Bay Scheme and of expenditure on pay and allowances. Further minor modifications have been made wherever necessary, with the result that the total estimate of 47,04 has been reduced in the revised to 43,51.

In item (2), there is a reduction of 1,28. Consequent on the opening of a revenue account for the water and electric supply schemes in the industrial area at Ambernath, interest charges pertaining to these schemes, aggregating 3,80 have been transferred to the revenue head " 42-Bombay Development Scheme " and in the calculation of revised estimates, the interest charged to the Industrial Housing Scheme, which has also been transferred to the revenue head " 42-Bombay Development Scheme " has been increased by 9, the interest charges payable by the Department being consequently reduced by a corresponding amount. Moreover, a sum of Rs. 25 lakhs, which was found surplus to the requirements of the Department during this year, has been lent temporarily to the Public Works Department till 31st March 1929 for expenditure on the Sukkur Barrage Scheme. The Public Works Department will pay 73 as interest on this temporary loan, and the liability of this Department for interest charges has been reduced by this amount. The total reduction that has thus been made in the revised is 4,62. Against this reduction, an extra charge of 3,34 has to be provided owing to the fact that when the budget estimates were prepared last year, it was anticipated that the land in block 8 of the Back Bay Reclamation Scheme would be ready for handing over to the Military authorities by December 1928, and the payment of interest charges on the value of this land (which is to be taken in reduction of previous year's borrowing from the Government of India, would therefore cease from that date. That area is not likely to be ready for transfer to the military authorities before the close of this year and interest charges on the value of this area has therefore to be provided for the whole year. Therefore the net reduction in interest charges in the revised estimates is 1,28.

The budget estimate of capital receipts taken as a *deduct* entry in this item is made up of 2,05,22, being the value of block 8 referred to above, and 3,54 other capital receipts. In the revised estimate, the receipts from sale of block 8 have been omitted for the reason stated above, and the other capital receipts have been increased to 4,73. The details of these capital receipts have been shown in Appendix B hereto.

	Budget estimate, 1928-29	Revised estimate, 1928-29
Loans and Advances by Provincial Government ...	3,50	4,28

12. This item gives the estimates of advances to be made to co-operative housing societies and to private individuals under the state-aided building schemes. The budget estimate included 2,00 for advances to private individuals and 1,50 for advances to co-operative housing societies. On the advances actually granted during the first six months of the year, it has been found necessary to increase the provision for advances to private individuals to 3,28 and to reduce the provision for advances to co-operative housing societies to 1,00. The total amount of 3,28 to be advanced to private individuals will be found from the following sources :—

(1) Borrowing from the Provincial Loans Fund during the year for making these advances	2,00
(2) Estimated repayment during the year by private individuals of loans advanced to them in the previous years which has to be utilised in making fresh advances during the year ...	50
(3) Amount available in the opening balance of the year for making these advances	48
(4) Amount transferred from the borrowings for the expenditure of the Department	30
Total ...	3,28

The total amount of 1,00 to be advanced to co-operative housing societies will be found from the following sources :—

(1) Borrowing from the Provincial Loans Fund	92
(2) Estimated repayment during the year by co-operative housing societies of loans advanced to them in the previous years which has to be utilised in making fresh advances during the year...	3
(3) Amount available in the opening balance of the year for making these advances	75
Total ...	1,70

After making an advance of 1,00 a balance of 70 will remain merged in the closing balance of the year, which will be available for making advances during 1929-30.

—	Budget estimate, 1928-29	Revised estimate, 1928-29
Appropriation for reduction or avoidance of debt ...	12	12

13. This is for the payment of advance interest on securities to be purchased from the depreciation fund of the Bombay Development Loan.

—	Budget estimate, 1928-29	Revised estimate, 1928-29
Repayment of previous years' borrowings ...	205,22	*Nil.*

14. The explanation given for the item "59—Bombay Development Scheme" in paragraph 11 of this note may be read in this connection. It has been arranged with the Government of India that the value of the land in block 8 to be transferred to the military authorities should be adjusted in reduction of the borrowings obtained from them during 1922-23. As, however, the area is not likely to be ready for transfer to the military authorities before the end of this year, the budget estimate of 2,05,22 has been omitted in the revised.

—	Budget estimate, 1928-29	Revised estimate, 1928-29
Closing balance	4,45	13,59

15. The increase in the closing balance is due to the following reasons. From the explanation for the opening balance given in paragraph 1 of this note, it will be seen that after the budget estimates for the current year were prepared there were unexpected receipts of 4,40 towards the end of last year. As the estimate of borrowings, from the Provincial Loans Fund, after it is submitted to the Government of India, cannot be altered except to the extent rendered necessary in consequence of the changes made by the Council in the budget estimates, the estimate of borrowings could not be reduced so as to avoid an increase in the closing balance on account of the unexpected receipts. The closing balance is also increased in view of the fact that the estimate of expenditure under "59—Bombay Development Scheme" on works, land acquisition and establishments has been reduced in the revised by 3,53 (*vide* explanatory note on item "59—Bombay Development Scheme" in paragraph 11 of this note). The increased closing balance of 13,59 further includes a sum of 70 remaining unspent out of the amount borrowed for making advances to co-operative housing societies under the state-aided building scheme (*vide* paragraph 12 above).

Budget estimates for 1929-30.

Revenue.

—	Revised estimate, 1928-29	Budget estimate, 1929-30
Opening balance	10,28	13,59

16. The revised opening balance for 1928-29, and the revised closing balance for 1928-29, which is the opening balance for 1929-30, have been explained in paragraphs 1 and 15 of this note.

	Revised estimate, 1928-29	Budget estimate, 1929-30
Interest under XVI—Interest ...	48,15	47,90

17. The small reduction in the next year's estimate, as compared to the current year's revised, is due to the fact that the Port Trust repays the amount borrowed by it from the Bombay Development loan in half yearly instalments. Every year, therefore, its liability for payment of interest on its borrowing from that loan gradually diminishes. There is also a slight change in the estimate of interest charges payable by the private individuals and co-operative housing societies next year.

	Revised estimate, 1928-29	Budget estimate, 1929-30
Receipts under XLII—Bombay Development Scheme.	7,98	8,12

18. From the details under this head given in the Revenue statement in paragraph 3 of the explanatory memorandum, it will be seen that the estimates for next year under the different sub-heads are practically the same as the current year's revised estimates except that the estimate of receipts from sales of water next year is a little higher than the current year's revised. This is due to anticipated increase in sales of water in Salsette.

	Revised estimate, 1928-29	Budget estimate, 1929-30
Sinking Fund Deposits. Appropriation for avoidance of debt.	13,77	14,62

19. The revised estimate of 13,77 is explained in paragraph 4 of this note on the revised estimates for the year for the same item. The following are the details of the next year's estimate of 14,62 :—

(1) Repayment instalment of the Bombay Port Trust ...	3,67
(2) Amount to be allotted from the Provincial subsidy to form the 1 per cent. depreciation fund	4,23
(3) Additional subsidy to be granted from Provincial revenues in lieu of the amount which the Provincial revenues would have paid for the sinking fund provision of the Industrial Housing Scheme, had that fund not been suspended	1,49
Total annual provision for the 1 per cent. depreciation fund ...	9,39
(4) Interest likely to be earned during the year on securities purchased from the 1 per cent. depreciation fund	5,23
	14,62

This is the amount likely to be available for investment next year.

	Revised estimate, 1928-29	Budget estimate, 1929-30.
Advances from Provincial Loans Fund ...	75,21	16,00

20. The details of the current year's revised estimate of 75,21 are given in paragraph 5 of this note on the revised estimates for the year for the same item.

The next year's estimated borrowings of 16,00 include 12,75 for the expenditure of the Department, 3,00 for loans to private individuals and 25 for loans to co-operative housing societies under the state-aided building scheme. The borrowings of 3,00 for making advances to private individuals include the amount of 30 to be transferred to the provision for the expenditure of the Department as a reverse transaction to the transfer of equal amount this year to this head (*vide* paragraph 5 of this note on the revised estimates for 1928-29 for the same item). Therefore, the amount available in 1929-30 for making advances to private individuals during that year is 2,70 only.

—	Revised estimate, 1928-29	Budget estimate, 1929-30
Assignments from Provincial Revenues ...	27,50 1,15	31,07 1,49

21. The explanation for the revised estimate for this item is given in paragraph 6 of this note dealing with the revised estimates for the current year for the same item.

As regards the estimates for 1929-30, the first figure of 31,07 shown above includes—

(1) Subsidy for Back Bay Scheme	20,00
(2) Subsidy for suburban and miscellaneous schemes ...	7,50
(3) Additional subsidy required for suburban schemes in view of the recommendations made by the Special Advisory Committee appointed by Government to consider and report on the financial prospects of these schemes	3,57
Total ...	31,07

As regards the second figure of 1,49 in the estimates for 1929-30, the explanation for the item "Sinking Fund Deposits—Appropriation for avoidance of debt" in paragraph 19 of this note may be read.

—	Revised estimate, 1928-29	Budget estimate, 1929-30
Loans and Advances by Provincial Government.	3,44 53	3,67 65

22. The revised estimates for 1928-29 given above are explained in paragraph 7 of this note.

The budget estimate figure of 3,67 first mentioned above, is the estimated repayment by the Bombay Port Trust during the year of loans granted to that body from the Bombay Development Loan. This will be taken as forming part of the provision required for the 1 per cent. depreciation fund of the Bombay Development Loan. In this connection, the explanation given in paragraph 19 of this note for the item "Sinking Fund Deposits—Appropriation for avoidance of debt" may be read. The budget estimate figure of 65 is the total of the estimated repayments of 60 by the private individuals and of 5 by the co-operative housing societies, of loans granted to them under the state-aided building scheme. These will be utilised in making fresh advances during the year.

Expenditure.

—	Revised estimate, 1928-29	Budget estimate, 1929-30
19, Interest	47,73	47,42

23. This item is explained in the foregoing memorandum explanatory of the figures on the expenditure side. There is a small reduction in next year's

estimates as compared to the revised estimates for the current year. This is due to the fact that the Port Trust repays the loan granted to it from the Bombay Development Loan in half yearly instalments and that reduces its liability for interest payment every year.

	Revised estimate, 1928-29	Budget estimate, 1929-30
21, Sinking Fund—Reduction or Avoidance of debt.	9,39	9,39

24. For an explanation of the revised estimate for 1928-29, the explanation for the same item given in paragraph 9 of this note on the revised estimates for 1928-29 may be read.

The provision of 9,39 for 1929-30 will be found as shown in paragraph 19 of this note dealing with the item "Sinking Fund Deposits—Appropriation for avoidance of debt" on the revenue side.

	Revised estimate, 1928-29	Budget estimate, 1929-30
Sinking Fund Investment Account	13,77	14,62

25. For explanation of this item, the explanation for the item "Sinking Fund Deposits—Appropriation for avoidance of debt" given in paragraph 19 of this note explaining the figures on the revenue side may be read.

As these amounts are invested they are also shown on the expenditure side.

	Revised estimate, 1928-29	Budget estimate, 1929-30
59, Bombay Development Scheme	99,13	-1,44,46

26. The revised estimate of 99,13 for 1928-29 is explained in paragraph 11 of this note dealing with the revised estimate for the same item.

The details of the next year's budget estimate of *minus* 1,44,46 are as follows:—

	Rs.
(1) Provision for the expenditure of the Department on works, land acquisition, repairs and maintenance, tools and plant, and pay and allowances of officers and staff and office contingencies ...	26,27
(2) Interest charges payable by the Department ...	52,64
	78,91
Deduct—	
Capital receipts to be taken in reduction of expenditure ...	-2,23,37
Net provision	-1,44,46

The capital receipts include 2,05,22, being the estimated value of block 8 likely to be sold to the military authorities in May 1929. The details of the estimated expenditure under "59" and of the capital receipts shown in reduction thereof, are given in the Appendices hereto.

	Revised estimate, 1928-29	Budget estimate, 1929-30
Loans and advances by Provincial Government ...	4,28	4,30

27. The revised estimate of 4,28 is explained in paragraph 12 of this note dealing with the revised estimates for the same item.

The budget estimate of 4,30 for next year includes 3,30 to be advanced to private individuals and 100 to co-operative housing societies under the state-aided building scheme.

The amount of 3,30 to be advanced to private individuals will be found from the following sources :—

(1) Borrowing from the Provincial Loans Fund during the year for making these advances	3,00
Deduct—Amount to be reverse transferred to the provision for the expenditure of the Department (*vide* paragraph 20 of this note on the item "Advances from Provincial Loans Fund" on the revenue side)	—30
(2) Estimated repayment during the year by private individuals of the loans advanced to them, which has to be utilised in making fresh advances during the year	60
	3,30

The amount of 1,00 to be advanced to co-operative housing societies will be found from the following sources :—

(1) Borrowing from the Provincial Loans Fund during the year for making these advances	25
(2) Estimated repayment during the year by co-operative housing societies of loans advanced to them which has to be utilised in making fresh advances during the year	5
(3) Amount included in the opening balance of the year for making these advances	70
Total ...	1,00

—	Revised estimate, 1928-29	Budget estimate, 1929-30
Appropriation for reduction or avoidance of debt.	12	12

28. This item represents the provision for the payment of advance interest on the securities to be purchased during the year from the 1 per cent. depreciation fund of the Bombay Development Loan. Next year's estimate is the same the current year's revised.

—	Revised estimate, 1928-29	Budget estimate, 1929-30
Repayment of previous year's borrowings ...	.....	2,05,22

29. This item represents the value of land in block 8 to be sold to the military authorities next year, which is to be taken in reduction of the borrowings from the Government of India during 1922-23.

—	Revised estimate, 1928-29	Budget estimate, 1929-30
Closing balance	13,59	50

30. The estimates are so framed as to leave a small closing balance of 50 next year.

BUDGET OF THE DEVELOPMENT DEPARTMENT

Revised for the current year

Receipts		Expenditure	
Opening balance ...	10,28	Loans to private individuals...	3,28
Loans to private individuals ...	2,00	Loans to co-operative societies.	1,00
Loans to co-operative societies.	92	19, Interest ...	1,08,08
Receipts under XLII—Bombay Development Scheme ...	7,98	Sinking Fund Investment Account ...	13,77
Subsidy ...	27,50 +1,15	Appropriation for reduction or avoidance of debt ...	12
XVI, Interest ...	48,15	21, Appropriation for reduction or avoidance of debt ...	9,39
Sinking Fund Deposit Account.	13,77	59, Bombay Development Scheme ...	43,51
Borrowings for Development Department expenditure ...	72,29	*Deduct*—Capital receipts ...	*−4,73*
Repayment of loans by private individuals and co-operative societies	,50 +3	Closing balance ...	13,59
Repayment by Port Trust ...	3,44		
Total ...	1,88,01	Total ...	1,88,01

Budget estimates for the year 1929-30

Receipts		Expenditure	
Opening balance ...	13,59	Loans to private individuals...	3,30
Loans to private individuals ...	3,00	Loans to co-operative societies.	1,00
Loans to Co-operative Societies.	25	19, Interest ...	1,00,06
Receipts under XLII—B.D.S. .	8,12	Sinking Fund Investment Account ...	14,62
Subsidy ...	27,50 +3,57 +1,49	Appropriation for reduction or avoidance of debt ...	12
XVI—Interest ...	47,90	21, Appropriation for reduction or avoidance debt ...	9,39
Sinking Fund Deposit Account.	14,62	59, Bombay Development Scheme ...	26,27
Borrowings for Development Department expenditure ...	12,75	*Deduct*—Capital receipts ...	*−18,15*
Repaymenf of loans by private individuals	60	Value of block 8 ...	*−2,05,22*
Repayment of loans by co-operative societies	5	Repayment of previous years' borrowings ...	2,05,22
Repayment by Port Trust ...	3,67	Closing balance ...	50
Total ...	1,37,11	Total ...	1,37,11

59, Bombay Development Scheme

Summary of Budget for 1929-30 under heads A, C and D

(In thousands of rupees)

A.—Works and Acquisitions

			Total
B.—1, Back Bay Reclamation ...	... Works ...	16,90	17,61
	Repairs and maintenance .	71	
B.—7, Hornby Road ...	... Repairs and maintenance .		¼
S.—1, Kurla-Kirol	... Land ...		½
S.—2, Trombay, North-East ...	... Works ...	¼	½
	Repairs and maintenance.	¼	
S.—3, Trombay, North-West ...	... Works ...	¼	12¾
	Repairs and maintenance.	7½	
	Land ...	5	
S.—6, Danda	... Works ...	1¾	3¾
	Land ...	2	
S.—7, Khar Model Suburb ...	... Works ...	75½	79
	Repairs and maintenance.	3½	
S.—12, Suburban Trunk Roads	... Repairs and maintenance .	2¾	3¼
	Land ...	½	
S.—15, Ambernath Development Scheme	... Repairs and maintenance.		9¼
S.—16, Shahar	... Works ...	10	21
	Land ..	11	
S.—17, Central—Salsette Tramway	... Repairs and maintenance .	1½	4½
	Land ...	3	
S.—18, Kirol, North... ...	... Repairs and maintenance.		¾
S.—19, Salsette Water Supply ...	... Works ...	25½	2,49½
	Repairs and maintenance.	2,24	
S.—21, Ambernath Water Supply	... Works ...		1½
G.—1, Quarters and Offices in Bombay	... Repairs and maintenance.	13¾	16
Do. in Salsette	... Do. ...	2¼	
G.—2, Miscellaneous... ...	... Repairs and maintenance.	...	¼
C.—Tools and Plant— Housing and Suburban Circle	... ...	...	4¼
D.—Grants and Advances to Local Authorities	...	...	−1,18
	Total ...		20,50

APPENDIX A

Details—XLII (Receipts) Bombay Development Scheme

	Revised, 1928-29	Budget, 1929-30
	Rs.	Rs.
(1) Sale of water	3,25,000	3,40,000
(2) Rents of properties	63,000	62,000
(3) Cotton cess	4,00,000	4,00,000
(4) Miscellaneous	10,000	10,000
Total ...	7,98,000	8,12,000

APPENDIX B

59, Bombay Development Scheme

Abstract Budget Estimate

59, Bombay Development Scheme, Reserved	Budget Estimate, 1929-30	Revised Estimate, 1928-29	Budget Estimate, 1928-29
	Rs.	Rs.	Rs.
A—Works and Acquisitions—			
(a) (i) Bombay City Schemes—			
Works ... In progress	15,49,500	30,38,530	30,71,791
Works ... Not commenced	1,40,455		3,50,500
(ii) Bombay City Schemes— Land Acquisition	Nil	1,15,664	5,000
(iii) Bombay City Schemes— Repairs and Maintenance	71,060	72,725	74,142
(b) (i) Suburban Schemes—			
Works ... In progress	19,900	1,83,762	36,000
Works ... Not commenced	94,900		80,900
(ii) Suburban Schemes— Land Acquisition	22,000	26,450	62,500
(iii) Suburban Schemes— Repairs and Maintenance	2,49,205	2,45,748	3,23,260
(c) (i) General— Works	.....	6,576	.....
(ii) General— Repairs and Maintenance	16,430	15,668	14,735
B—Establishments and Contingencies	5,77,000	6,87,000	7,04,000
C—Tools and Plant	4,470	3,665	5,868
D—Grants and advances to local authorities	- 1,18,000	- 44,850	- 24,500
Add—for grants lapsed in previous years	2,00,000	.....	2,00,000
Deduct—grants likely to lapse at the end of the year ...	- 2,00,000	.....	- 2,00,000
Total ...	26,26,920* or 26,27,000	43,50,938† or 43,51,000	47,04,196 or 47,04,000
Voted ...	25,31,000	42,38,700	46,04,700
Non-Voted ...	96,000	1,12,300	99,300
Deduct—Receipts on capital account—			
(1) Sales of land in Back Bay Scheme	- 2,05,22,000	Nil	- 2,05,22,000
(2) Sales of land in other schemes	- 17,44,000	- 3,96,000	- 3,24,000
(3) Sales of minor agricultural rights in properties acquired by the Development Department.	- 35,000	- 35,000	- 30,000
(4) Rents from properties—			
(1) Back Bay Reclamation Scheme	- 16,000	- 16,000	.....
(2) Bombay Scheme No. 9, Dadar Distillery Site.	- 14,000	20,000	.....
(3) Suburban Scheme No. 15, Ambernath Development.	- 6,000	- 6,000	.....
Total of deduct entries ...	- 2,23,37,000	- 4,73,000	- 2,08,76,000
Net grant for "59, Bombay Development Scheme" ...	- 1,97,10,000	38,78,000	- 1,61,72,000

* Includes provision of Rs. 59,000 for English expenditure.

† Includes provision of Rs. 1,77,000 for English expenditure.

Details of Estimates of Receipts from Sales of Land

		Revised, 1928-29 Rs.	Budget, 1929-30 Rs.
Bombay Scheme	No. 1—Back Bay Reclamation ...	.....	2,05,22,000
,, ,,	No. 7—Hornby Road ...	.....	13,50,000
,, ,,	No. 9—Dadar Distillery Site ...	40,000	1,12,000
Suburban Scheme	No. 3—Trombay, North-West ...	50,000	50,000
,, ,,	No. 6—Danda ...	60,000	46,000
,, ,,	No. 7—Khar Model Suburb ...	2,00,000	1,75,000
,, ,,	No. 8—Chapel Road, Bandra ...	24,000	11,000
,, ,,	No. 16—Shahar ...	22,000	.....
	Total ...	3,96,000	2,22,66,000

APPENDIX C

ABSTRACT OF CHARGES TO BE INCURRED BY THE DEVELOPMENT DEPARTMENT IN ENGLAND AND IN INDIA DURING THE YEAR 1929-30

	A—Works and Acquisitions	B—Establishments	C—Tools and Plant	D—Grants and Advances to Local Authorities
	Rs.	Rs.	Rs.	Rs.
In England	.....	59,000	.....	.....
In India	21,63,450	5,18,000	4,470	-1,18,000

	Rs.
Total expenditure in England	59,000
Total expenditure in India	25,67,920
Grand Total ...	26,26,920
or in round figures ...	26,27,000

APPENDIX

MAJOR HEAD—59—BOMBAY

MINOR HEAD—A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Land

Sub-Division of Expenditure	Executive District	Locality	Item No.	Project and Works
	2	3	4	5
				(Project estimate sanctioned in G. R. No. S. C.—1856, dated the 5th October 1922, Rs. 7,02,43,321)*
Bombay Schemes				*Item I in Project Estimate*
B—1, Back Bay Reclamation Scheme.	Back Bay Reclamation Scheme.	Bombay ...	1	Gantry ... ...
				Item II in Project Estimate
			2	Sea wall on rubble mound ...
				Item III in Project Estimate
			3	Mass concrete wall at Colaba ...
				Item IV in Project Estimate
			4	Cross walls ... ...
				Item V-a in Project Estimate
			5	Kandivli quarry acquisition ...
				Item V-b in Project Estimate
			6	Kandivli opening out quarry ...
				Item V-c in Project Estimate
			7	Kandivli machinery and buildings.
				Item VI-a in Project Estimate
			8	Marine Lines capital cost of preparation of sites.
				Item VI-b in Project Estimate
			9	Marine Lines machinery and buildings.
				Item VII-a in Project Estimate
			10	Colaba preparation of site ...
				Item VII-b in Project Estimate
			11	Colaba machinery and buildings ...
				Item VIII in Project Estimate
			12	Marine Lines-Colaba Railway ...
				Item IX in Project Estimate
			13	Transport and rolling stock ...
				Item X in Project Estimate
			14	Dredging plant ... ...
				Deduct cost recoverable from the Insurance Company for repairs to dredger "Sir George Lloyd."
				Item XI in Project Estimate
			15	Shore pipes, fitting and laying ...
				Carried over ...

D

DEVELOPMENT SCHEME.

ACQUISITIONS

OF BOMBAY

I

Acquisitions in the Development Department for the year 1929-30

Amount of sanctioned Estimate	Outlay		Grant, 1929-30			Item No.	Remarks and References
	Actual to end of 1927-28	Probable during 1928-29 (Revised Estimate)	Works in Progress	Works not commenced	Total		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		* A revised project estimate for the scheme as approved by the Legislative Council at the budget Session in 1927 is under preparation.
13,68,481	10,93,132	28,000	...	...	...	1	
78,14,526	44,84,972	68,975	1,15,000	...	1,15,000	2	
10,02,432	7,52,940	...	...	...	...	3	
19,10,200	2,65,195	...	...	...	...	4	
6,51,000†	4,49,835	1,15,664	...	...	...	5	† Revised estimate sanctioned in Government Resolution No. S.C.—239, dated the 7th February 1927.
18,26,300	18,11,795	...	...	...	...	6	
27,59,498	27,24,299	...	...	...	...	7	
9,04,290	8,83,137	...	...	...	...	8	
14,98,879	14,72,596	...	...	...	...	9	
1,75,174	3,18,883	...	...	...	...	10	
9,03,313	9,84,273	...	...	...	...	11	
7,72,234	8,43,216	...	...	...	...	12	
24,05,448	26,68,728	3,885	...	...	...	13	
1,34,04,860	1,63,76,692	2,53,474	14,000	...	14,000	14	
...	...	...	-2,00,000	...	-2,00,000		
3,89,249	1,74,901	80,000	...	...	...	15	
...	...	...	...	...	...	...	

APPENDIX

MAJOR HEAD—59—BOMBAY

MINOR HEAD—A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Land

Sub-Division of Expenditure	Executive District	Locality	Item No.	Project and Works
1	2	3	4	5
Bombay Schemes—contd.				Brought over ...
				Item XII in Project Estimate
B—1, Back Bay Reclamation Scheme—*contd.*	Back Bay Reclamation Scheme—*contd.*	Bombay—*contd.*	16	Dredging and filling ... ...
				Item XIII in Project Estimate
			17	Murum topping ... ...
				Item XIV in Project Estimate
			18	Roads and lighting ... ...
				Item XV in Project Estimate
			19	Drains ... ...
				Item XVI in Project Estimate
			20	Storm Water Drains ... ...
				Item XVII in Project Estimate
			21	Establishments ... ..
				Item XVIII in Project Estimate
			22	Consultants' fees ... ...
				Item XIX in Project Estimate
			23	Unforeseen ... ...
				Item XXI in Project Estimate
			24	Surveying and mathematical instruments.
				Item XXII in Project Estimate
			25	Medical and sanitary works ...
				Item XXIII in Project Estimate
Suburban Schemes			26	Miscellaneous works for the convenience of the public.
Suburban Scheme No. 1—Kurla-Kirol.	Housing and Suburban Division.	Kurla ...	27	Land Acquisition ... ...
				[*Preliminary Project Estimate (Rs. 14,18,000) sanctioned in G. R. No. S.C.—1603, dated the 18th August 1922*]
Suburban Scheme No. 2—Trombay North-East.	Do. ...	Mankhurd ...	28	Works ... ...
				[*Preliminary Project Estimate (Rs. 28,15,000) sanctioned in G. R. No. S.C.—1606, dated the 18th August 1922*]
Suburban Scheme No. 3—Trombay North-West.	Do. ...	Chembur ...	29	Works and Acquisitions ..
				Carried over ...

D—*contd.*
DEVELOPMENT SCHEME—*contd.*
ACQUISITIONS—*contd.*
OF BOMBAY—*contd.*
I—*contd.*
Acquisitions in the Development Department for the year 1929-30—contd.

Amount of sanctioned Estimate	Outlay		Grant, 1929-30			Item No.	Remarks and References
	Actual to end of 1927-28	Probable during 1928-29 (Revised Estimate)	Works in Progress	Works not commenced	Total		
6	7	8	9	10	11	12	13
Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	...	
82,03,125	83,43,985	24,00,000	15,70,500	...	15,70,500	16	
31,36,712	20,168	...	...	...	...	17	
1,19,95,762	...	90,023	...	1,00,000	1,00,000	18	
27,66,750	...	...	...	...	...	19	
64,28,100	28,48,276	84,883	30,000	...	30,000	20	
*52,98,600	47,27,556	...	...	...	...	21	* The provision for the current and next years are shown under the head "B—Establishments," Appendix F.
13,68,888	5,10,703	...	...	...	...	22	
10,00,000	79,109	...	...	...	...	23	
30,000	16,305	...	...	...	...	24	Estimates for these items sanctioned in Government Resolution No. S.B.—103, dated the 20th January 1925. Total provision for B—1 Rs. 16,89,955.
3,29,000	2,88,267	28,190	20,000	...	20,000	25	
1,00,000	22,709	...	...	40,455	40,455	26	
†9,50,000	8,76,607	750	...	...	500	27	†Estimate sanctioned in Government Resolution No. S.C.—803, dated 25th May 1925.
14,18,000	5,28,984	200	...	200	200	28	
28,15,000	12,07,767	19,161	...	200	‡5,200	29	‡ Includes Rs. 5,000 for land acquisition.
...	...	...	...	...	...	..	

APPENDIX

MAJOR HEAD—59.—BOMBAY

MINOR HEAD—A.—WORKS AND

GOVERNMENT

PART

Detail of the Budget Estimate for Original Works and Land

Sub-Division of Expenditure	Executive District	Locality	Item No.	Project and Works
1	2	3	4	5
Suburban Schemes—contd.				Brought over ..
				(*Preliminary project estimate (Rs. 3,23,350) sanctioned in G. R. No. S.A.—1299, dated the 4th September 1923*)
Suburban Scheme No. 6, Danda.	Housing and Suburban Division.	Danda ...	30	Works and Acquisitions ...
				(*Preliminary project estimate (Rs. 23,71,475) sanctioned in G. R. No. S.C.—1606, dated the 18th August 1922*)
Suburban Scheme No. 7, Khar Model Suburb.	Do. ...	Khar ...	31	Works ...
				(*Project estimates (Rs. 13,46,565 and Rs. 5,29,437) sanctioned in G. R. Nos. S.B.—1918, dated 17th October 1922 and S.B.—1551, dated the 10th August 1922*)
Suburban Scheme No. 12, Suburban Trunk Roads.	Do. ...	.....	32	Land Acquisition ... ...
				(*Preliminary project estimate (Rs. 68,15,000) sanctioned in G. R. No. S.C.—1606, dated the 18th August 1922*)
Suburban Scheme No. 16, Shahar.	Do. ...	Shahar ...	33	Works and Acquisitions ...
				(*Preliminary project estimate (Rs. 55,58,542) sanctioned in G.R. No. S.B.—1280, dated the 20th June 1922*)
Suburban Scheme No. 17, Central Salsette Tramway.	Do. ...	Kurla ...	34	Land Acquisitions ...
				(*Preliminary project estimate (Rs. 25,00,000) sanctioned in G. R. No. S.C.—1589, dated the 17th August 1922*)
Suburban Scheme No. 19, Salsette Water Supply.	Do ...	Juhu, Santa Cruz, etc.	35	Works ... ...
				(*Preliminary Project estimate (Rs. 53,50,000) sanctioned in G. R. No. S. C.—1631, dated the 12th November 1923*)
Suburban Scheme No. 21, Ambernath Water Supply.	Do. ...	Ambernath and Badlapur.	36	Works ... ...
				Grand Total ...

D—*contd.*

DEVELOPMENT SCHEME—*contd.*

ACQUISITIONS—*contd.*

OF BOMBAY

I

Acquisitions in the Development Department for the year 1929-30

Amount of sanctioned Estimate	Outlay		Grant, 1929-30			Item No.	REMARKS AND REFERENCES
	Actual to end of 1927-28	Probable during 1928-29 (Revised Estimate)	Works in Progress	Works not commenced	Total		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
7,05,350	4,19,319	5,150	1,900	...	3,900*	30	* Includes Rs. 2,000 for land acquisition. Revised estimate for land acquisition amounting to Rs. 3,82,060 sanctioned in Government Resolution No. S.C.—1816, dated the 16th December 1925.
3,45,250†	5,54,915	14,853	...	75,500	75,500	31	† This figure gives the cost of works only, excluding the cost of land acquisition.
18,76,002	99,651	200	...	...	500	32	
68,15,000	4,52,493	16,000	10,000	...	21,000	33	Includes Rs. 11,000 for land acquisition.
19,90,000	16,13,588	2,169	...	...	3,000	34	Revised estimate for land acquisition amounting to Rs. 19,90,000 sanctioned in Government Resolution No. S.C.—1816, dated the 16th December 1925.
25,00,000	8,88,004	46,241	8,000	17,500	25,500	35	
53,50,000	31,80,451	9,095	...	1,500	1,500	36	
...	...	...	15,69,400	2,35,355	18,26,755		Includes Rs. 22,000 for land acquisition and Rs. 1,14,800 for works in Housing and Suburban Division.

APPENDIX E

MAJOR HEAD—59—BOMBAY DEVELOPMENT SCHEME

MINOR HEAD—A—WORKS AND ACQUISITIONS

Part II

Details of the Budget Estimate for repairs and maintenance for 1929-30

Sub-Divisions of expenditure	Revised Estimates for 1928-29	Budget Estimates for 1929-30	
		Amount	Total
	Rs.	Rs.	Rs.
Bombay Schemes			
1. B.-1, Back Bay Reclamation ...	72,665	71,000	Total, Bombay Schemes :— 71,060
2. B.-7, Hornby Road ...	60	60	
Suburban Schemes			
3. S.-2, Trombay, North-East ...	270	60	Total, Suburban Schemes :— 2,49,205
4. S.-3, Trombay, North-West ...	8,085	7,500	
5. S.-6, Danda ...	980	...	
6. S.-7, Khar Model Suburb ...	8,000	3,500	
7. S.-12, Suburban Trunk Roads ...	2,700	2,700	
8. S.-15, Ambernath Development Scheme.	9,153	9,115	
9. S.-17, Central Salsette Tramway ...	1,821	1,430	
10. S.-18, Kirol, North ...	900	900	
11. S.-19, Salsette Water Supply ...	2,13,839	2,24,000	
General			
12. G.-1 (*a*), Quarters and Offices in Bombay.	13,793	13,870	Total, General Schemes :— 16,430
13. G.-1 (*b*), Quarters and Offices in Salsette.	1,790	2,290	
14. G.-2, Miscellaneous ...	85	270	
Total ...	3,34,141		3,36,695

APPENDIX F

MAJOR HEAD—59—BOMBAY DEVELOPMENT SCHEME

SUB-HEAD—B—ESTABLISHMENTS

Number	Particulars	Actuals, 1927-28	Budget Estimates, 1928-29	Budget Estimates, 1929-30	Remarks
	SALARIES		Rs.	Rs.	
	Secretariat				
1	Secretary to Government, Development Department and Commissioner, Bombay Suburban Division (3,000).		36,000	36,000*	*Non-voted.
1	Deputy Secretary to Government, Development Department, and Assistant Commissioner, Bombay Suburban Division (1,500).		18,000	18,000	
1	Assistant Secretary to Government, Development Department (950).		11,400	11,400	
	TECHNICAL				
	Reclamation				
1	Chief Engineer, Back Bay Reclamation Scheme (2,209).		26,508	26,508	
1	Deputy Chief Engineer, Reclamation Branch (2,300).		27,600	27,600†	†*Non-voted.*
1	Deputy Chief Engineer, Reclamation Branch (2,200).		26,400	6,600	Provision for three months.
2	Assistant Engineers ...		16,200	8,010	Provision for one year for one Assistant Engineer and for three months for another.
1	Dredging Master (1,000) ...		11,400	5,000	Provision for five months.
6	Superior Engineering Staff for the Dredging Section, *viz.*, one Chief Engineer, for five months, one Chief Engineer, for three months, two second Engineers, and two Assistant Dredging Masters for three months.		63,040	16,832	
1	Marine Surveyor (1,350) ...		7,800	1,650	Provision for three months.
	Medical				
1	Medical and Sanitary Officer, Reclamation Branch (450).		10,800	5,400	Reclamation—Total Rs. 97,600.
	Housing and Suburban Division				
1	Executive Electrical Engineer's consulting fee (Rs. 100 per mensem).		1,200	.....‡	‡ Provision for this has been made under the revenue expenditure head "42—Bombay Development Scheme."
1	Executive Engineer ...		14,400	14,400	Of this Rs. 6,000 are recoverable.
2	Assistant Engineers ...		19,200	19,200	
1	Station Engineer ...		6,680	.....§	§ Provision for this post has been made under the revenue expenditure head "42—Bombay Development Scheme."
	Land Management				
1	Personal Assistant to the Land Manager, Development Department (900).		10,800	10,800‖	‖ Of this Rs. 1,300 are recoverable.
	Land Acquisition				
1	Land Acquisition Officer for the City of Bombay (1,800).		21,600	21,600¶	¶ This amount is recoverable.

Rs. 11,11,791 for salaries, establishments, allowances and contingencies.

APPENDIX F—*contd.*

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*contd.*

SUB-HEAD "B—ESTABLISHMENTS"—*contd.*

Numbers	Particulars	Actuals, 1927-28	Budget Estimates, 1928-29	Budget Estimates, 1929-30	Remarks
	Suburban Land Acquisition		Rs.	Rs.	
1	Special Assistant to the Collector, Bombay Suburban District.	Rs. 11,11,791 for salaries, establishments, allowances and contingencies.	7,200	.....	Separate post abolished.
	Total ...		3,36,228	2,29,000	
	Voted ...		2,72,628	1,65,400	
	Non-voted ...		*63,600*	*63,600*	
	Establishments				
1	Secretariat Establishment ...		72,054	65,900	Of this Rs. 2,000 are recoverable.
2	Reclamation ...		1,06,256	89,500	
3	Housing and Suburban Division ...		56,200	39,600	Of this Rs. 10,000 are recoverable.
4	Land Manager's Office ...		20,973	19,000	Of this Rs. 4,700 are recoverable.
5	Office of the Land Acquisition Officer for the City of Bombay.		39,444	35,200	The whole provision is recoverable.
6	Land Acquisition Staff in the Bombay Suburban District.		8,558	8,900	
7	Establishment in the Audit and Accounts office for maintaining accounts on commercial basis and other establishments.		11,518	12,200	
	Total ...		3,15,003	2,70,300	
	Allowances				
1	Travelling and fixed conveyance allowance ...		29,060	26,200*	* Of this Rs. 7,500 are for Housing and Suburban Division, *non-voted* Rs. 3,600 and voted Rs. 22,600 of this Rs. 3,600 are recoverable.
2	Duty allowance		12,240	12,350†	† Of this Rs. 3,600 are for Housing and Suburban Division, *non-voted* Rs. 3,000 and voted Rs. 9,350.
3	House-rent allowance		14,468	9,550‡	‡ Of this Rs. 1,600 are for Housing and Suburban Division, Rs. 1,300 are recoverable.
4	Compensatory allowance		9,240	9,400§	§ Of this Rs. 600 are for Housing and Suburban Division. Of this Rs. 2,400 are *non-voted*.
5	Compensation payable under the Workmen's Compensation Act.		3,000	1,000	
6	Leave allowances to be paid in England ...		52,922	54,680	*Non-voted* Rs. 19,080, voted Rs. 35,600.

APPENDIX F—*contd.*

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*contd.*

SUB-HEAD "B—ESTABLISHMENTS"—*contd.*

Numbers	Particulars	Actuals, 1927-28	Budget Estimates, 1928-29	Budget Estimates, 1929-30	Remarks
	Allowances—contd.	Rs. 11,11,791 for salaries, establishments, allowances and contingencies.	Rs.	Rs.	
7	Overseas pay and passages ...		4,266	4,320	*Non-voted.*
8	Leave allowances ...		9,550	20,400	Of this Rs. 2,000 are for Housing and Suburban Division, Rs. 4,500 are recoverable.
9	Fees to the members of the Advisory Committees.		9,000	3,000	
10	Pensionary charges ...		.....	36,000*	* Of this Rs. 22,000 are voted and Rs. 14,000 *non-voted.*
	Total ...		1,43,746	1,76,900	
	Voted ..		1,08,058	1,30,500	
	Non-voted ...		35,688	46,400	
	Contingencies				
1	Rents, rates and taxes		20,030	19,530	
2	Country stationery and petty bazar supplies ...		775	485	
3	Postal, telegraph and money order commission charges.		1,890	1,400	
4	Carriage of parcels, treasure and other Government property.		745	475	
5	Hot and cold weather charges		.....	.....	
6	Supplying drinking water and dusting offices ...		175	185	
7	Law charges		.....	.....	
8	Medical and Hospital charges		50	50	
9	Books and Periodicals		1,000	925	
10	Printing, Binding and Advertising ...		10,325	10,005	
11	Purchase and repairs of office furniture (Offices of Direction and Accounts only).		355	255	
12	Purchase and repairs of tents (Office of Direction).		.....	.....	
13	Stationery and forms supplied to the offices of the Development Department by the Yeravda Prison Press and Stationery Department.		5,000	4,000	

APPENDIX F—*concld.*

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*concld.*

SUB-HEAD "B—ESTABLISHMENTS"—*concld.*

Numbers	Particulars	Actuals, 1927-28	Budget Estimates, 1928-29	Budget Estimates, 1929-30	Remarks
	Contingencies—contd.		Rs.	Rs.	
14	Telephones	Rs. 11,11,791 for salaries, establishments, allowances and contingencies.	5,130	5,190	
15	Liveries and clothing		1,535	1,840	
16	Miscellaneous		4,790	3,460	
	Total ...		51,800	47,800*	* Of this Rs. 3,000 are for Housing and Suburban Division, Rs. 20,800 are recoverable.
			3,36,228	2,29,000	Salaries.
			3,15,003	2,70,300	Establishments.
			1,43,746	1,76,900	Allowances.
			51,800	47,800	Contingencies.
	Total for B—Establishments ...		8,46,777	7,24,000‡	
	Less amount deducted on account of recoveries of the full cost of the office of the Land Acquisition Officer for the City of Bombay and part of the cost of the Secretariat and engineering staff and of the office of the Land Manager, Development Department.		- 1,42,346	- 1,11,000	
	Less probable savings ...		.....	- 36,000	
	Net charge debitable to Development Department.		7,04,431 or say 7,04,000	5,77,000	
	Voted ...		6,04,712	4,81,000	
	Non-voted		*99,288*	*96,000*	

‡ Includes Rs. 91,500 for pay, allowances and office contingencies for the Housing and Suburban Division.

APPENDIX G

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"

MINOR HEAD "C—TOOLS AND PLANT"

Details of the Budget Estimates of Tools and Plant under Provincial Civil Works for the year 1929-30

Item No.	Description of articles	Revised, 1928-29	English charges. Total, 1929-30	Indian charges. Total, 1929-30
	Housing and Suburban Division	Rs.	Rs.	Rs.
	Tools and Plant	5,996	.....	5,700
	Deduct—Recoveries	-2,331	.....	-1,230
	Total ...	3,665	.....	4,470

APPENDIX H

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"

MINOR HEAD "D—GRANTS AND ADVANCES TO LOCAL AUTHORITIES"

Details of Budget Estimates for grants and advances to local authorities during 1929-30

Particulars	Revised Estimate, 1928-29	Budget Estimate, 1929-30
	Rs.	Rs.
Grants and advances for Town Planning Works		
1. Andheri Town Planning Scheme No. VI	20,400	50,000
2. Borivli Town Planning Scheme No. II	4,000	2,000
3. Santa Cruz Town Planning Scheme No. III	90,000	6,000
4. Do. do. No. IV	250	.....
5. Vile Parle Town Planning Scheme No. I	.....	10,000
6. Do. do. No. III ...	500	.....
7. Do. do. No. VI	40,000	14,000
Total ...	1,55,150	82,000
Deduct—Estimated recoveries of advances granted in previous years ...	2,00,000	2,00,000
Net grant ...	44,850	1,18,000

STATEMENT F.

STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF EXPENDITURE PROVIDED IN THE PROVINCIAL BUDGET ESTIMATES FOR 1929-30.

5, *LAND REVENUE (Reserved).*

MEMBER IN CHARGE—Honourable Mr. J. L. RIEU

ITEM 1. Additional temporary establishment required in the office of the Collector of Bombay for work in connection with the re-assessment of certain plots of land.

Recurring	..Rs. *Nil.*	Non-recurring ..	..Rs. 5,500
Total ..	.. „ 5,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—In the current year's budget, provision has been made for the following temporary establishment in the office of the Collector of Bombay to deal with the extra work in connection with the re-assessment of toka lands in the Town and Island of Bombay :—

	Pay per mensem Rs.
1 Senior clerk	160
2 Junior clerks	60 each.
1 Surveyor	80

With effect from 14th September 1928 a peon on Rs. 27 has been entertained, as his services were found to be necessary. During the current year the preliminary work of preparation of lists and plans of nearly 1,000 holdings, the issue of notices to the holders and the collection of data for valuation purposes, such as the rents of the buildings existing on the plots and the sale prices of lands in the vicinity, will be nearly completed. The valuation of the properties and the fixing of revised assessments thereon, the settlement of disputes about tenure and valuation and the issue of final notices to the holders will have to be undertaken during the year 1929-30, and it is necessary to extend the period of entertainment of the temporary staff by another twelve months. The work which the Senior Clerk is required to do being of an onerous and responsible character, it is proposed that he should draw the pay of his substantive post (Rs. 151 in the grade of Rs. 60—4—100—3—160) *plus* Rs. 30 special pay, as is the case with certain supervising clerks in the Collector's office. It is also proposed to allow each of the two Junior Clerks and the Surveyor the usual increment of Rs. 4 after the completion of one year's service. A provision of Rs. 500 for contingencies is also necessary, as three sets of notices will have to be served on nearly 1,000 holders of toka land. The total cost of the establishment (including contingencies) for 12 months in the year 1929-30 will be Rs. 5,500.

ITEM 2. Compensation payable to the Government of India for a plot of land at Victoria Road, Mazagaon, Bombay City, relinquished by that Government.

Recurring	..Rs. *Nil.*	Non-recurring ..	..Rs. 1,06,984
Total ..	.. „ 1,06,984	Ultimate annual recurring	.. „ *Nil.*

Remarks.—In the year 1905, land measuring 5,349 2/9 square yards on Victoria Road, Mazagaon, Bombay City, was handed over to Government by the Port Trust in exchange for certain Government land required by that body for its railway. Shortly afterwards the Collector of Bombay, who at that time was also Collector of Customs, allowed the peons of the Customs Department to erect huts thereon for their residence. Since the Reforms, land has become an entirely provincial asset, and consequently negotiations were opened in 1923 with the Government of India on the lines that that Government should either rent or purchase the site from this Government at the then current market rate or, in the alternative, house the peons in some other locality and surrender the land to the local Government. The Government of India postponed consideration of the question till the receipt of the orders of the Secretary of State on the question of the revision of the rules regulating the transfer of State lands and buildings between the Central and Provincial Governments. Those rules were published * in the year 1925 and the negotiations were then resumed, with the result that the Government of India consented on September 1927 to relinquish the land on the following principal conditions :—

(1) that in accordance with the rules mentioned above, the Government of India should be paid the value of the buildings (which is practically nothing) together with half the value of the land at the rate of Rs. 40 a square yard, that is Rs. 1,06,984 ;

(2) that the local Government should make payment of the amount within two years without any interest being charged for the period.

The land has a long frontage on Victoria Road and bears a high rental value. The conditions on which the Government of India have consented to relinquish the land are fair, and the transaction should be a profitable one for this Government. As payment must be made to

* *Vide* pages 3283-3284 of Part I of the *Bombay Government Gazette* dated 24th December 1925.

the Government of India by September 1929 in order to get the benefit of exemption from payment of interest on the amount of compensation, provision has been made in the budget for Rs. 1,06,984, which is half the value of the land at the agreed rate.

ITEM 3. Additional staff of cadastral surveyors in the Poona District.

Recurring	.. Rs. 2,500	Non-recurring ..	.. Rs. *Nil.*
Total	.. ,, 2,500	Ultimate annual recurring	.. ,, 3,465

Remarks.—The present staff of cadastral surveyors in the Poona District is insufficient to meet all requirements and there have been frequent delays in the disposal of Government and private measurement cases. The measurement work has increased abnormally, particularly in Poona City and Haveli taluka, while the establishment has remained unchanged. Owing to various development programmes the services of cadastral surveyors are everywhere in demand for urgent work, not only from Executive Engineers, but also in connection with special land acquisition work in Poona City and for the railway. The average annual work of the district amounts to 665 cases, and for this three additional men are required. The volume of work is steadily growing. It is therefore proposed to sanction the following establishment for five years in the first place from 1st April 1929 :—

	Rs.	
3 Cadastral Surveyors on Rs. 35—5/2—70	.. 105 per mensem.	
House rent Rs. 5 each	.. 15 ,, ,,	
Permanent travelling allowance Rs. 15 each ..	.. 45 ,, ,,	
Fixed contingency	.. $3\frac{3}{4}$,, ,,	
2 Peons on Rs. 18 per mensem each	.. 36 ,, ,,	
	$204\frac{3}{4} \times 11 = 2,252$	
Travelling allowance of Rs. 6 each to 2 peons for 7 months	.. 84	
1 Seven-monthly servant on Rs. 18 per mensem ..	.. 126	
Travelling allowance at Rs. 6 for 7 months ..	.. 42	
Total	.. 252	252
		2,504 or 2,500

The present staff of cadastral surveyors in the Poona district is nearly self-supporting and the extra staff proposed will also be self-supporting, as it will be earning fees for private measurement work which have been so fixed as fully to cover the cost of the work.

ITEM 4. Preparation of a handbook or calendar of the more important papers in the Poona Daftar.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 11,350
Total ..	.. ,, 11,350	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—The Poona Daftar contains a large mass of historical material and the need for the preparation of a hand book or calendar of the more important papers in it has long been felt both by students of history and by Government. The Indian Historical Records Commission passed a resolution recommending that an expert be appointed to prepare a handlist of the rumals in the Poona Daftar and the necessity and importance of this step have been pressed on Government both by the Commission and by well-known historians. Government have accordingly made a start in the matter and have entertained some temporary staff, working under the honorary supervision of Mr. Franks, with effect from the 4th July 1927 for the transcription and handlisting of that portion of the Daftar which consists of the Poona Residency Records. The Shivaji Memorial Committee have contributed towards the cost of this work during the current year. The rest of this very valuable collection of documents consists of the Persian Daftar and the Peshwas' Diaries. For the former no suitable expert is at present available. Government, however, propose to entrust the examination of the latter to two suitable experts with effect from

5, LAND REVENUE (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. J. L. RIEU

the 1st April 1929 and a provision of Rs. 11,350 will be required for the purpose during the next year as follows :—

		Rs.
(*i*) 11 Months' pay of one expert at Rs. 500 per mensem		5,500
(*ii*) 6 months' pay of another expert at Rs. 600 per mensem		3,600
(*iii*) 11 months' pay of one typist at Rs. 50 per mensem		550
(*iv*) (*a*) 11 months' pay at Rs. 75 per mensem of one Modi Reader		825
(*b*) 6 months' pay of another Modi Reader at Rs. 75 per mensem		450
(*v*) Contingencies and stationery at Rs. 25 per mensem for the first six months	150	
and at Rs. 15 per mensem for the remaining five months	75	225
(*vi*) 11 months' pay for one peon at Rs. 18 per mensem		198
Total ..		11,348 or 11,350

		Rs.
Grand Total—5, Land Revenue (Reserved)	Recurring ..	2,500
	Non-recurring .	1,23,834

6, EXCISE (*Transferred*)

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV

ITEM 5. Laying of a pipe line at Sewri for conveying liquor from the Oil Depôt Station to the Sewri Liquor Warehouse.

Recurring ..	Rs. *Nil.*	Non-recurring	Rs. 26,870
Total	„ 26,870	Ultimate annual recurring ..	„ *Nil.*

Remarks.—At present spirit from the Nasik Distillery is sent in tank cars to almost all the dependent liquor warehouses. On arrival the spirit is pumped into steel drums which are then removed to the warehouses in carts or rolled to their destination by manual labour. According to the Railway rules demurrage charges are levied if the tank cars are not emptied within the prescribed time after their arrival. In order to avoid these charges the contents of the tank cars must be emptied and the spirit removed to the warehouse as expeditiously as possible. The capacity of the tank cars varies from 4,500 to 5,000 gallons. It is therefore necessary to stock at each warehouse a large number of empty drums for the purpose of transporting spirit from the station to the warehouse. The average life of a steel drum is five years, but owing to rough handling considerable recurring expenditure on replacing leaky and damaged ones is inevitable. With a view to saving this expenditure and to avoid the wastage of spirit in transit which is at present not less than ½ proof gallon per cent. it has been decided wherever possible to lay pipe lines from the railway stations to the warehouses in order to pump spirit direct from the tank car to the storage vat at the warehouses. Such pipe lines have already been laid at Nandurbar and Thana (Chendni Bunder) and it is now proposed to lay a similar pipe line at Sewri in Bombay. Sewri is the biggest warehouse in the Presidency and the proposed pipe line will, in addition to saving the expenditure on drums, save a considerable amount of transport charges. The cost of laying the pipe line the length of which is 1,500 feet is estimated to be Rs. 26,870, while the net profit to Government in ten years is likely to exceed Rs. 32,000.

		Rs.
Grand Total—6, Excise (*Transferred*)	Recurring ..	*Nil.*
	Non-recurring ..	26,870

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

8-A, FOREST CAPITAL OUTLAY CHARGED TO REVENUE (Transferred)

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV

ITEM 6. Special improvements to the Karanjali-Harsul Road in the West Nasik Division.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 7,000
Total ..	.. ,, 7,000	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—The existing road from Karanjali to Harsul is not fit for timber traffic or indeed for wheeled traffic of any kind owing to the bad gradients which range from 1 in 6 to 1 in 10, and the numerous bad corners and dips. As a result an inspecting officer wishing to go to Harsul from Peint has now to proceed *via* Nasik, a distance of 64 miles as against 24 miles by the direct route. This involves a great waste of time and energy and as both places are in the same division it is impossible for the work of the subordinates to be checked properly. It is also anticipated that if better transport facilities are provided, better prices for forest produce will be obtained and an increase of approximately Rs. 10,000 in the revenue is expected. The cost of special improvements to the road is estimated at Rs. 14,649 and it is proposed to provide Rs. 7,000 for the work in the ensuing year's budget.

ITEM 7. Construction of the Borkhet-Ghadvi and Ghadvi-Mahal sections of the Borkhet-Bardipada Road in the Dangs.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 12,500
Total ..	.. ,, 12,500	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—The cost of constructing the Borkhet-Bardipada Road in the Dangs is estimated at Rs. 35,888. The road will consist of two sections, *viz.*, Borkhet-Ghadvi and Ghadvi-Mahal. The first section will be 6¼ miles in length and is estimated to cost Rs. 12,800. The second section will be 7 miles in length and the cost of construction is estimated at Rs. 23,088. These two sections when constructed will greatly facilitate the administration of the Dangs and will enable the exploitation of the very valuable Kot jungles to be undertaken. The work is of a remunerative nature, the annual extra revenue being estimated at Rs. 42,250. It is proposed to provide Rs. 5,000 for the first section and Rs. 7,500 for the second section in the ensuing year's budget.

ITEM 8. Construction of the Mahal-Kasadbari and Mahal-Kalibel sections of the Vyara-Pimpalner Road in the Dangs.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 5,000
Total ..	.. ,, 5,000	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—It is proposed to construct two sections of the Vyara-Pimpalner Road in order to enable the Forest Department to tap the valuable forests of the North Dangs and of the main Purna Valley, as well as a large bamboo tract which is at present untouched. The first section—from Mahal to Kasadbari—a distance of 6½ miles—is estimated to cost Rs. 20,340 (including Rs. 1,952 for a bridge). The second section—from Mahal to Kalibel—will be 5¾ miles in length and the cost of construction (including Rs. 8,685 for two bridges) is estimated at Rs. 30,012. The road will be of great assistance to the administration generally and is estimated to bring in extra forest revenue to the extent of about Rs. 53,000 per annum. It is proposed to provide Rs. 5,000 in the ensuing year's budget.

		Rs.
Grand Total—8-A, Forest Capital Outlay Charged to Revenue (*Transferred*).	Recurring	.. *Nil.*
	Non-recurring	.. 24,500

9, *REGISTRATION (Transferred)*

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV

ITEM 9. Repairing and re-binding of old volumes in the sub-registry offices, Bombay, Thana and Kaira.

Recurring	.. Rs.	*Nil.*	Non-recurring ..	.. Rs.	3,000
Total ..	.. ,,	3,000	Ultimate annual recurring	.. ,,	*Nil.*

Remarks.—In the Bombay Sub-registry office some 600 old volumes are badly in need of repair and re-binding. The covers and pages have become quite loose and in many cases the covers are torn. The volumes are subjected to frequent handling by the public and it is absolutely necessary for their preservation as permanent records that they should be properly bound. The records in the Kaira office were damaged by the recent floods and if they are not speedily repaired their condition will become hopeless. The index volumes in the Thana office also require re-binding. The contract grants sanctioned for these offices do not provide for such extraordinary expenditure. It is estimated that the total cost will not be less than Rs. 3,000. A provision of Rs. 3,000 has accordingly been made.

		Rs.
Grand Total—9, Registration (Transferred)	Recurring ..	*Nil.*
	Non-recurring ..	3,000

XIII, IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—

(Reserved)

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH

SIND

(1) PRODUCTIVE

Desert Canal

ITEM 10. Constructing signaller's quarters and telegraph office at 27th mile of the Desert Canal.

Recurring	..Rs. *Nil.*	Non-recurring ..	..Rs. 3,720
Total ..	.. „ 3,720	Ultimate annual recurring	.. „ *Nil.*

Remarks.—At present there is a kacha building for telegraph office and signaller's quarters which is likely to collapse at any time during heavy rains. It is therefore absolutely necessary to construct a new building without delay.

Begari Canal

ITEM 11. Constructing telegraph office and signaller's quarters at Khairo Garhi.

Recurring	..Rs. *Nil.*	Non-recurring ..	..Rs. 3,360
Total ..	.. „ 3,360	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The existing signaller's quarters and telegraph office building is of kacha construction and in a dilapidated condition and is likely to collapse at any time during the rains. As there is no other building in which the signaller and his office can be accommodated a new building is quite essential to avoid a mishap.

Indus Canals, Left Bank

ITEM 12. Constructing a landhi for canal establishment at Jungo Jalbani.

Recurring ..	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 3,680
Total ..	.. „ 3,680	Ultimate annual recurring	.. „ *Nil.*

Remarks.—A landhi at Jungo Jalbani is an immediate necessity as the old one has collapsed and been written off. There is no other building available at Jungo, which is the centre place for inspection of Khànto and Kokawari Canals and bunds and a new landhi is absolutely necessary for the facility of inspection of the canals and bunds in question.

Indus Canals Right Bank and Baghar Canal

ITEM 13.—Surveys for improvements to Indus Canals Right Bank and Baghar Canal and branches.

Recurring ..	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 19,300
Total ..	.. „ 19,300	Ultimate annual recurring	.. „ *Nil.*

Remarks.—At the time of the initiation of the Lloyd Barrage and Canals Construction project Government had promised to remodel all the canals in lower Sind outside the Barrage zone in order to protect the interests of the cultivators in that part of the province and in accordance with that policy it is proposed to carry out surveys for improvements to the Indus Canals Right Bank and the Baghar Canal and branches. The survey works are therefore very urgent and necessary. Detailed estimates amount in the aggregate to Rs. 73,455, including works, establishment and tools and plant charges as shown below.

	I—Works.	II—Establishment.	III—Tools and Plant.	Total.
	Rs.	Rs.	Rs.	Rs.
Indus Canals Right Bank	8,442	8,849	2,000	19,291
Baghar Canal and Branches	24,817	26,147	3,200	54,164
Total ..	33,259	34,996	5,200	73,455

XIII, IRRIGATION (*Reserved*)—contd.

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH

The provision made for these surveys for the ensuing year amounts to Rs. 19,300 as detailed below :—

	Rs.		Rs.
I—Works (including work-charged establishment)—			
Indus Canals Right Bank	4,100		
Baghar Canal and branches	7,900		
			12,000
II—Regular establishment (for two months)—			
(*a*) Pay of officers—			
1 Assistant Executive Engineer at Rs. 500 per mensem	1,000	(Non-voted)	
Special pay (Sind allowance)	100	Do.	
1 Assistant Engineer at Rs. 300 per mensem ..	600	Rs.	
		1,700	
(*b*) Pay of establishment—			
2 Overseers at Rs. 140 per mensem each ..	560		
1 Lower subordinate (temporary) at Rs. 90 per mensem	180		
1 Clerk (temporary) at Rs. 40 per mensem ..	80		
1 Peon (temporary) at Rs. 22 per mensem ..	44		
1 Postal Sowar (temporary) at Rs. 20 per mensem	40		
1 Tindal (temporary) at Rs. 22 per mensem ..	44		
8 Khalasis (temporary) at Rs. 20 per mensem each	320		
		1,268	
(*c*) Allowance, etc.—			
Travelling allowance { Non-voted	350		
Travelling allowance { Voted	400		
		750	
(*d*) Contingencies—			
Contingencies	1,200		
		1,200	
Rounding ..		—18	
			4,900
III—Tools and Plant—			
Indus Canals Right Bank	1,000		
Baghar Canal and Branches	1,400		
			2,400
		Total ..	19,300

The total estimate sanctioned for establishment comes to Rs. 34,996 (Indus Canals Right Bank Rs. 8,849 and Baghar Canal and Branches Rs. 26,147) as shown above. Out of this only Rs. 4,900 have been proposed to be provided in the next year's budget. The expenditure will, therefore, be spread over more than one year.

Baghar Canal

(2) UNPRODUCTIVE

Kalri Canal

ITEM 14. Constructing sub-divisional office with out-houses at Tatta.

Recurring ..	Rs. *Nil.*	Non-recurring	Rs. 17,700
Total	„ 17,700	Ultimate annual recurring ..	„ *Nil.*

Remarks.—There is an urgent need for a sub-divisional office at Tatta as the office is at present held in a rented house which is quite insufficient for requirements and there is no possibility of getting another building on rent in the town. All materials and stores required for the Karachi Canals Division are at present stocked at Tatta and then distributed and despatched to other Sub-divisional Officers in the Division. Great inconvenience is therefore felt without a spacious store-room to stock the articles when received.

XIII. IRRIGATION (*Reserved*)—contd.

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH

DECCAN AND GUJARAT

(1) PRODUCTIVE

Shahada Channel

ITEM 15. Providing culverts across the Shahada Main Channel in miles 3/7 and 6/1.

Recurring	..Rs.	*Nil.*	Non-recurring ..	..Rs.	1,200
Total ..	.. „	1,200	Ultimate annual recurring	.. „	*Nil.*

Remarks.—Two important cart tracks cross the main Shahada Channel, one at Lonkheda and the other at Shahada. The traffic cuts up the banks and channel and causes considerable waste of water. The provision of a culvert at each of these two places is therefore absolutely necessary.

ITEM 16. Providing outlets on the Shahada Channel in miles 3/6 and 8, 4/4 and 6/7.

Recurring	..Rs.	*Nil.*	Non-recurring ..	..Rs.	1,980
Total ..	.. „	1,980	Ultimate annual recurring	.. „	*Nil.*

Remarks.—In the miles referred to, water courses take off directly from the channel. There being no regulators or outlets water is taken through open cuts, and at times cross bunds are put in to raise the water level. Under the circumstances water cannot be properly controlled and made full use of. It is therefore proposed to construct these four outlets to secure a more economical and efficient distribution of water for irrigation and thus ensure the conservation of water for the fuller development of irrigation on the extension of the channel.

(2) UNPRODUCTIVE

Hathmati and Khari Cut Canals

ITEM 17. Additions and alterations to the dip on the Bhujwa Channel on the Sonasan Rampura Cart track, Hathmati Canal, taluka Prantij.

Recurring	..Rs.	*Nil.*	Non-recurring ..	..Rs.	1,400
Total ..	.. „	1,400	Ultimate annual recurring	.. „	*Nil.*

Remarks.—The old dip on the Bhujwa Channel has been found unsuitable for passing the discharge of water coming to the Nala and the pipe openings often get choked and require heavy repairs every year. The present arrangement causes not only serious inconvenience but is also a source of danger to the people crossing the channel. The work is therefore of an urgent and imperative necessity.

ITEM 18. Additions and alterations to the dip on the Bhujwa Channel on the Sonasan Nahanpura Cart track, Hathmati Canal, taluka Prantij.

Recurring	..Rs.	*Nil.*	Non-recurring ..	..Rs.	1,900
Total ..	.. „	1,900	Ultimate annual recurring	.. „	*Nil.*

Remarks.—The pipe openings of the dip get choked with branches of trees, etc., and when water in the channel rises in heavy rains it outflanks the masonry dip. With a view to avoiding this it is urgently necessary to increase the sectional area of the openings.

Krishna Canal

ITEM 19. Constructing a chowki at Karwa in mile No. 8/4 of the Krishna Canal.

Recurring	..Rs.	*Nil.*	Non-recurring ..	..Rs.	1,370
Total ..	.. „	1,370	Ultimate annual recurring	.. „	*Nil.*

Remarks.—There are ten chowkis on the Krishna Canal. Six of these chowkis are in a bad state of repairs and are therefore quite unfit for occupation. On this canal there are several escapes and in cases of floods these escapes have to be opened up to allow the flood water to pass from the canal. It has therefore become of imperative necessity to have these chowkis rebuilt for the Patkaries so that they can be at hand during the time of floods for the safety of the canal. The old chowkis referred to were built along with the canal fifty years ago and

being of mud masonry have out-lived their usefulness and it is not possible to make them habitable by any amount of repairs or special repairs. The work of constructing three of these chowkies in mile Nos. 8/4, 15/3 and 22/7 of the canal has been approved by Government. It is however proposed not to take up the work of constructing the above mentioned three chowkis in the ensuing year, but to carry out only one in mile No. 8/4 of the canal in the first instance and then to take up the remaining ones in subsequent years. The chowki in mile No. 8/4 is estimated to cost Rs. 1,375.

Chankapur Tank and Girna Left Bank Canal

ITEM 20. Raising the Thengoda pick-up-weir for the Girna Left Bank Canal by 1½ feet.

Recurring	.. Rs. *Nil.*	Non-recurring	..Rs. 3,750
Total	.. „ 3,750	Ultimate annual recurring	.. „ *Nil.*

Remarks.—Owing to heavy silt accumulation in the canal bed for some distance the maximum discharge which can at present be obtained is only 50 cusecs as against the designed discharge of 90 cusecs which has never been realized. Irrigation on the extension is started and there is keen demand for more water. To meet this demand the present height of the weir is insufficient and it has to be raised by a temporary stone and mud bund every year to have sufficient head and discharge. In order to avoid the recurring expenditure the weir is to be raised permanently.

ITEM 21. Remodelling Aghar Branch of Distributary No. 3 on Girna Left Bank Canal.

Recurring	..Rs. *Nil.*	Non-recurring ..	..Rs. 2,000
Total ..	.. „ 2,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—A portion of the Aghar Branch of Distributary No. 3 of the Girna Left Bank Canal is in bank, *i.e.*, the bed of the Distributary is above the level of the ground for a length of about 4000′ and is thus unsafe. In the rainy season it is often breached. As the banks between which the distributary flows are very high the service road has become narrow by slips and is impassable when there is a breach in the distributary. The service road has also to accommodate traffic from a cart track which has not been provided with a crossing. To remedy the above deficiencies it is necessary to realign this portion of the distributary so as to bring its bed below ground level. The excavated material will be utilised in improving the service road. The channel will also then be safe in the rains.

		Rs.
Grand Total—XIII, Irrigation (Reserved)..	Recurring ..	*Nil.*
	Non-recurring ..	61,360

15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE (Reserved)

A.—IRRIGATION WORKS—CIVIL

MEMBER IN CHARGE—Honourable Mr. J. L. RIEU

ITEM 22. Additional establishment required for investigation of minor irrigation works.

Recurring	..Rs. 11,830	Non-recurring ..	..Rs. *Nil.*
Total ..	.. „ 11,830	Ultimate annual recurring	.. „ 11,830

Remarks.—An additional survey party of one Surveyor, four Assistant Surveyors and five Khalasis has been sanctioned, with the approval of the Legislative Council, for five months during the current year from 1st October 1928 [item 27 of statement G showing new items of expenditure for the year 1928-29, printed at page 257 of the budget estimates (blue book) for that year]. The appointment of this additional party was necessary because, with the Special Engineer's sanctioned staff of only seven Surveyors and twenty-eight Assistant Surveyors distributed over ten precarious districts, it was not possible to meet the requirements of each of these districts, and in consequence the work of investigating projects was suffering. Out of 1,652 proposals received by the Special Engineer for examination up to the end of October 1928, about 750 proposals still remain uninvestigated : and if the additional party is withdrawn after the expiry of the period of five months for which it has been sanctioned, these arrears will not be overtaken within a reasonable time. It is therefore proposed to retain the additional survey party as long as the appointments of the Special Engineer and his staff continue. This involves the following expenditure during the ensuing year :—

	Rs.
One Surveyor on Rs. 150 per mensem *plus* travelling allowance at Rs. 65 per mensem	2,580
Four Assistant Surveyors at Rs. 125 per mensem *plus* travelling allowance at Rs. 45 per mensem each	8,160
Five Khalasis for the Surveyor and Assistant Surveyors at Rs. 14 each per mensem	840
Contingencies—	
Stationery and other petty supplies	200
Service postage and telegrams	50
	11,830
Grand Total—15, Other Revenue Expenditure financed from Ordinary Revenue (Civil) (Reserved) { Recurring .. / Non-recurring ..	11,830 / *Nil.*

15. OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (Reserved)

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH

A.—IRRIGATION WORKS

SIND

ITEM 23. Restoration and extension of the Abandoned Kasimpur Bund in the Shikarpur Canals Division.

Recurring	.. Rs. *Nil*	Non-recurring ..	.. Rs. 2,40,000
Total	.. ,, 2,40,000	Ultimate annual recurring ..	,, *Nil*

Remarks.—The Kasimpur Bund was constructed in the year 1875 to stop the floods which used to pass between Rohri and Pano Akil and enter the Nara Supply Channel. Subsequently it was found that the Kasimpur Bund was ineffective for the purpose and in view of the close approach of the river Indus, it was abandoned and in place of it, the Flood Diversion Bund was constructed in March 1918. The Flood Diversion Bund, however, does not function satisfactorily owing to the soil being kalarish and has breached practically every year since 1921 whenever the floods have been more than ordinarily high.

During the years 1926 and 1927 the portion of the Jannu Dhand below Pano Akil has developed into a strong Bye River and it is anticipated that this active erosion will continue and that in a year or two the Dhand will become the main river. Extraordinary floods should therefore be anticipated against the Flood Diversion Bund. Since no reliance can be placed on the bund there is every probability that the floods will breach the Flood Diversion Bund, enter the Nara and destroy the embanking work now being done by the Lloyd Barrage administration. In order to guard against this danger, the only possible course is to recondition the old Kasimpur Bund and to extend it as soon as possible.

Another strong reason for constructing this bund is that the river floods entering the Nara are interfering with the working of the Nara Supply Channel on which the Jamrao and Eastern Nara Canal systems are dependent. The conditions of cold weather supply to the Jamrao and Eastern Nara Districts are at present extremely unsatisfactory and it is necessary to improve this state of affairs pending the arrival of the Barrage water. Speedy canalization of the Nara is the only feasible means of achieving this object, and canalization can be done successfully only if the river floods are prevented from entering the Nara.

It will be seen from the above that the works are extremely urgent and necessary and that if they are held over there will be heavy loss to the public as well as to Government in the shape of (1) revenue, (2) destruction of embankments on the Nara and (3) extensive repairs in the Nara. The plans and estimates, the latter amounting to Rs. 2,89,503, for the works have been sanctioned by Government as a charge against the head "15—Other revenue expenditure financed from ordinary revenues." The works consist of—

	Rs.
(*a*) Reconditioning the abandoned Kasimpur Bund from mile 0 to 5/2 ..	1,310
(*b*) Extension of the Kasimpur Bund from its mile 5/2 to 17/0 of the Koraiwah	2,11,410
(*c*) Raising and strengthening the right bank of Koraiwah from mile 17/0 to 11/6, *i.e.*, up to the existing Nabishah Bund so as to form a continuous chain of bund line	76,783
	2,89,503

The average area irrigated by floods and which will be protected by this bund is 3,148 acres. A sufficient number of sluices will be provided to carry flood water to this area as well as to relieve pressure on the bund itself.

As the work of embanking the Nara, which is at present being carried out by the Lloyd Barrage administration, cannot continue beyond the current working season unless protection from floods is afforded, orders to commence the work of restoration of the Kasimpur Bund and its extension were issued on 29th November 1928. An allotment of Rs. 50,000 has been sanctioned from the Government Reserve under the head "15" for expenditure during the current financial year and the balance (Rs. 2,40,000) required for the completion of the works has been provided in the budget for 1929-30.

15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (Reserved)—contd.

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH

Works under the control of the Indus River Commission

Karachi Canals Division

ITEM 24. Constructing a baulkshed at mile 10/0 of Baghar Uchito Bund.

Recurring	..Rs.	*Nil*	Non-recurring ..	..Rs.	1,750
Total ..	.. „	1,750	Ultimate annual recurring	.. „	*Nil*

Remarks.—There is an urgent necessity of a baulkshed at this place to store needles of sluices and other valuable materials which otherwise stand the risk of being stolen as a separate caretaker cannot be appointed to watch them day and night.

ITEM 25. Constructing a baulkshed and Tyndal's quarters at mile 22/4 of Baghar Uchito Bund.

Recurring	..Rs.	*Nil*	Non-recurring ..	..Rs.	1,580
Total ..	.. „	1,580	Ultimate annual recurring	.. „	*Nil*

Remarks.—There is an immediate necessity of a baulkshed with a Tyndal's room at mile 22/4 of the Baghar Uchito Bund. At present there is no baulkshed in Sanwalpur beat to store needles which are about 400 in number and are exposed to weather and there is fear of their being stolen. The room provided for the Tyndal will be occupied by the Mukadam of the beat who will look after the needles.

Fuleli Canals Division

ITEM 26. Extending banks at the downstream sides of Escape Sluice of Budhka Loop and constructing dry stone pitching.

Recurring	..Rs.	*Nil*	Non-recurring ..	..Rs.	3,000
Total ..	.. „	3,000	Ultimate annual recurring	.. „	*Nil*

Remarks.—As there is a great scour hole formed at the downstream side of the Escape sluice at mile 3/6 of the Budhka Loop and as the wooden groynes constructed from year to year get washed away with the first rush of water when the sluice is opened to discharge water into an adjacent dhand at the end of the Abkalani, and as the bed has widened to a great extent on account of which there is danger to the sluice itself, it is very necessary to carry out this work in order to withstand the high pressure of water to which the bed and the sides are subjected and to guard against further scour. If owing to the absence of dry stone pitching, the sluice gives way, most of the area (about 1,000 acres) even up to the left bank of the Hasanali Canal will be flooded.

DECCAN AND GUJARAT.

Surat and Broach Division

ITEM 27. Revision of pay of Mr. V. K. Gokhale, Deputy Soil Physicist, in the Special Irrigation Division of the Irrigation Development and Research Circle.

Recurring	.. Rs.	300	Non-recurring ..	.. Rs.	*Nil*
Total ..	.. „	300	Ultimate annual recurring	.. „	1,200

Remarks.—Mr. V. K. Gokhale, Deputy Soil Physicist, was the first Bachelor of Agriculture appointed in the Special Irrigation Division in 1916. His pay has so far been regulated on the analogy of the scale of pay laid down for the B.Ags. in the Agricultural Department. His present pay is Rs. 195 per mensem in the grade of Rs. 150—5—200. He is in a Specialist post. His jurisdiction in connection with soil physical work extends all over the Deccan canal tracts. He has at his credit a continuous service of over 10 years in the Special Irrigation Division. His work is of greater importance than that of an ordinary sub-division as he is responsible for checking soil classification work of all the sub-divisional officers and training their men in the selection of soils for sugarcane, etc. His work is very satisfactory and he has been collecting and collating data required for the soil surveys and has been instrumental in the compilation of the recently published bulletins on soil and sub-soil surveys in the Deccan canal tracts. His work has considerably developed since the post was created and his present grade is not now in keeping with his responsibilities and the heavy nature of his work. He does not get any sub-divisional allowance as do ordinary sub-divisional officers. In these circumstances it is proposed to convert the post held by him on Rs. 150—5—200 to that on Rs. 220—10—300 with effect from the 1st March 1929 for him. The extra cost during the next financial year and the ultimate annual recurring expenditure would be as shown above.

		Rs.
Grand Total—15, Other Revenue Expenditure financed from Ordinary Revenue (Public Works) (Reserved).	Recurring ..	300
	Non-recurring ..	2,46,330

22, GENERAL ADMINISTRATION (Reserved)

MEMBER IN CHARGE—Honourable Mr. J. L. RIEU

ITEM 28. Additional establishment for the Taluka Office at Dohad, Panch Mahals District.

Recurring	.. Rs.	1,529	Non-recurring	..	.. Rs. *Nil*
Total	.. „	1,529	Ultimate annual recurring		.. „ 1,980

Remarks.—The population of Dohad has greatly increased on account of the transfer to that town of the Parel Loco-shop of the B. B. and C. I. Railway Company and the creation of a new suburb. The Mamlatdar's magisterial work has in consequence increased considerably, and as he has sufficient work of his own, he is unable to give assistance to his Aval Karkun, who is invested with the powers of a Second Class Magistrate, and who in addition to his increased magisterial work has also to dispose of the treasury and the ordinary revenue work of the taluka office. For the efficient discharge of the work, Government have approved administratively the creation of an additional appointment of Aval Karkun for the taluka office on Rs. 85—5/2—100 and of a peon on Rs. 14 per mensem under him.

2. For the same reasons the clerical establishment of the office which consists of six clerks requires strengthening. Government have therefore approved administratively the appointment of an additional clerk on Rs. 30—5/2—80. The cost for 11 months of the next year will be Rs. 1,529 as shown below :—

		Rs.
1 Aval Karkun on	..	85
1 Clerk on	..	40
1 Peon on	..	14
		139 × 11
		= 1,529

ITEM 29. Provisional revision of the pay of Mamlatdars and Mukhtiarkars.

Recurring	..Rs.	26,565	Non-recurring	..	.. *Nil*
Total ..	.. „	26,565	Ultimate annual recurring		.. „ 96,588

Remarks.—Mamlatdars and Mukhtiarkars formerly ranked as officers of the same standing as Assistant Engineers and Second-grade Sub-Judges. In the post-war revisions of pay, the pay of the latter was raised above that of Mamlatdars and Mukhtiarkars with the result that these officers who have been called the backbone of the administration have suffered in status and are at present at a disadvantage relatively to other services of similar standing. This state of affairs is affecting their morale, as has been constantly reported by district officers, as well as the field of recruitment for the service. Moreover, it is the general opinion of revenue officers that Mamlatdars and Mukhtiarkars are underpaid having regard to their duties and responsibilities. Representations from these officers for the improvement of their pay, allowances and prospects have been received from time to time, and Government have had under consideration during the past four years the question of the extent of the relief that should be accorded in view of the existing state of the finances and the pay of other services of similar standing. A general revision of pay for all services must take some time to consider, but as the matter is one of real urgency Government propose as a temporary and provisional measure to grant an instalment of relief with effect from 1st April 1929 in the following form :—

The service of Mamlatdars and Mukhtiarkars is at present constituted as follows :—

First (Selection) Grade.

96 posts on Rs. 275—15—350.

Second Grade.

189 posts on Rs. 200—15/2—260.

Government propose to retain the Second Grade for 50 per cent. of the men and existing First Grade (which will cease to be styled " Selection ") for 30 per cent. and to create a Selection Grade of Rs. 370—15—400 for the remaining 20 per cent. The revised cadre will be constituted as follows :—

Selection Grade.

57 posts on Rs. 370—15—400.

First Grade.

85 posts on Rs. 275—15—350.

Second Grade.

143 posts on Rs. 200—15/2—260.

22, GENERAL ADMINISTRATION (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. J. L. RIEU

The Selection Grade is intended chiefly for Mamlatdars and Mukhtiarkars too old or otherwise unsuited for promotion to the grade of Deputy Collectors.

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON

ITEM 30.—Reorganization of the Legal Department.

Recurring	..Rs. 12,925	Non-recurring ..	..Rs. *Nil*
Total ..	.. „ 12,925	Ultimate annual recurring	.. „ 18,517

Remarks.—The work of the Legal Department has increased considerably particularly since the inauguration of the Reforms, but there has been no reorganization during the last 20 years commensurate with the requirements of the department. On the other hand, there was a reduction of establishment in 1924 when the post of Assistant Legal Remembrancer was abolished. It is now necessary to strengthen the drafting and legislative section of the Department to enable it to cope with the great increase of legislative work, both official and non-official. The Deputy Secretary, Legal Department, who is also ex-officio Secretary of the Legislative Council, is no longer able to help the Remembrancer of Legal Affairs in drafting with the result there is now no responsible officer who can be entrusted with this duty. Nor is there any one who can attend to other urgent work connected with legislation during the Council sessions when both Secretary and Deputy Secretary are fully occupied otherwise. Moreover the work of drafting is becoming more and more technical every day, and it is necessary to have a trained draftsman in the office. It is therefore proposed to create the post of a second Assistant Secretary who will be the principal draftsman in the office of the Remembrancer of Legal Affairs and will give much needed relief to the Deputy Secretary and Secretary.

2. The other work in the Legal Department has also increased considerably, and the existing staff is no longer able to dispose of it promptly. The case was examined by the Retrenchment Officer, who agreed that the department needs strengthening. As the present state of affairs cannot continue any longer without serious loss of efficiency, it is proposed to add the following posts which, after careful examination, are considered to represent the immediate minimum needs of the department:—

	Per mensem. Rs.
1 Assistant Secretary	650—50—850
1 First Assistant	220—20—320
1 Junior Assistant	120—15—255
1 Clerk	60—4—100—6—190
House rent to the Assistant Secretary	125

MEMBER IN CHARGE—Honourable Mr. G. B. PRADHAN.

ITEM 31. Revival of the post of Assistant Examiner, Local Fund Accounts.

Recurring	..Rs. 5,400	Non-recurring ..	..Rs. *Nil*
Total ..	.. „ 5,400	Ultimate annual recurring	.. „ 7,780

Remarks.—In 1924 audits in Bombay City and Aden and certain audits in Karachi were placed under a separate officer, designated Examiner, Outside Audit Department, and other audits in the Local Audit Department were left to the Examiner, Local Fund Accounts. At that time it was considered that the Examiner, Local Fund Accounts, would be able to supervise single-handed the audits left under his control, and accordingly the appointment of Assistant Examiner, Local Fund Accounts, has been in abeyance since then. The work of the Examiner, Local Fund Accounts, has of late, owing to additions to his programme, been steadily growing and with the addition of the work of audit of the educational accounts of local authorities, is now of greater volume than it was in 1924. The total number of audits conducted by the Examiner, Local Fund Accounts, has increased by about 150 since the post of Assistant Examiner was held in abeyance. Furthermore Government have now decided that the Examiner should not only audit the accounts of local authorities but also should select items of expenditure to be approved for Government grants, should list such expenditure, should finally assess the amounts of Government grants which aggregate to about Rs. 100 lakhs per annum and should also intimate the adjustments to be made in respect of the grants paid provisionally in the previous year. The Accountant General has reported that it is no longer possible for the Examiner to cope with this additional work without the help of an Assistant. It is, therefore, proposed to revive the post of Assistant Examiner, Local Fund Accounts, on a salary of Rs. 500—35—850 with the usual compensatory and house rent allowances. According

to the present arrangement, the extra expenditure will be shared between the Central and Provincial Governments in the proportion of 3 : 7. Assuming that a senior auditor drawing Rs. 500 per mensem is appointed he will be entitled to an initial pay of Rs. 535 *plus* compensatory allowance of Rs. 90 per mensem and house rent allowance of Rs. 80 per mensem. The total expenditure to be incurred on behalf of this Government in 1929-30 will therefore be Rs. 5,428 and a provision of Rs. 5,400 will be necessary.

		Rs.
Grand Total—22, General Administration (Reserved)	Recurring ..	46,419
	Non-recurring ..	*Nil*

24, ADMINISTRATION OF JUSTICE (Reserved)

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON.

ITEM 32. Establishment for the Honorary Bench Magistrates at Palghar in Thana District.

Recurring	.. Rs.	683	Non-recurring ..	.. Rs.	100
Total ..	.. ,,	783	Ultimate annual recurring	.. ,,	921

Remarks.—A Bench of Honorary Magistrates was created for Palghar in the Thana District in May 1928. For the work of the Bench which was started in September 1928, the District Magistrate, Thana, has arranged, as a temporary measure, to detail one clerk and one peon from the Palghar Mamlatdar's Office, the necessary furniture required by the Bench being lent by the Palghar Taluka Office. It is, however, necessary to entertain a separate clerk on Rs. 40 per mensem in the grade of Rs. 30—5/2—80 and one peon on pay of Rs. 15 *plus* local allowance of Re. 1 per mensem for the Bench of Magistrates at Palghar. The Bench will also require Rs. 2 per mensem for office expenses and Rs. 45 biennally for peon's uniforms. The expenditure from April 1929 to the end of 1929-1930 would be Rs. 783, inclusive of Rs. 100 for furniture for the Bench of Magistrates.

ITEM 33. Grant of special pay of Rs. 100 per mensem to the City Magistrate, Poona.

Recurring	.. Rs.	1,200	Non-recurring ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,200	Ultimate annual recurring	.. ,,	1,200

Remarks.—Till 1st May 1924, the magisterial work arising in the Poona Cantonment used to be performed by a Military Officer who was appointed Cantonment Magistrate for the purpose. The Department of Cantonment Magistrates having been abolished with effect from 1st May 1924, the criminal work arising in the Cantonment of Poona was transferred to Civil Officers, and since 1st September 1924 has been entrusted to the City Magistrate, Poona. This has involved a considerable addition to his work and responsibilities. The Additional City Magistrate, Karachi and the City Magistrate, Ahmedabad, whose work is comparable to that of the Poona City Magistrate, each draw a duty allowance of Rs. 100 per mensem, and the City Magistrate of Karachi, until the retirement of Mr. W. N. Richardson, drew a similar allowance, for this and other duties, of Rs. 200 per mensem, which has now been included in Mr. Richardson's personal pay. In these circumstances Government consider it equitable that, in view of the responsible and arduous nature of the combined duties, the officer holding the post of City and Cantonment Magistrate, Poona, should receive an allowance and they accordingly propose to grant him special pay (duty allowance) at Rs. 100 per mensem with effect from the 1st March 1929.

ITEM 34. Increase in the pay of the Coroner of Bombay.

Recurring	.. Rs.	1,400*	Non-recurring ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,400	Ultimate annual recurring	.. ,,	1,400

*500 − 350 = 150 × 12 = 1,800 − 400 (fees).

Remarks.—The present salary of the Coroner, namely, Rs. 350 per mensem, was fixed as far back as 1874, when the Coroner had comparatively little work to do. With the growth of population, with an increase in the number of factories and mills, and with the introduction in the city of electrical power, tram cars worked by electricity and motor vehicles of various descriptions, the work of the Coroner has increased very considerably, especially since 1922. The number of inquests held in 1922 was 384 but in 1925 it had risen to 643 and in 1926 to 665. The increase in the number of public and private hospitals has also added to the Coroner's work since it has involved visits to all parts of the City. In addition to his pay, the Coroner has been drawing a conveyance allowance of Rs. 100 per mensem and a fee of Rs. 10 per sitting for each adjourned inquest which is adjourned more than once, subject to the condition that the aggregate fees for adjourned inquests in any one year do not exceed Rs. 400. In view of the fact that his present pay was fixed in 1874 when the cost of living was much cheaper than now and having regard to the increase in his work, Government propose to increase the pay of the Coroner to Rs. 500 per mensem with effect from 1st March 1929 and at the same time to discontinue the fee of Rs. 10 per adjourned sitting at present admissible. Deducting the saving of Rs. 400 on account of fees, the extra annual recurring cost which the proposal will entail will be Rs. 1,400 as shown above.

ITEM 35.—Additional Menial Establishment for the Court of the Judicial Commissioner of Sind.

Recurring	.. Rs.	2,728	Non-recurring ..	.. Rs.	*Nil.*
Total	.. ,,	2,728	Ultimate annual recurring	.. ,,	2,976

Remarks.—The New Court buildings at Karachi will be ready for occupation early in the next financial year. The floor space of the new buildings is about five times that of the Judicial Commissioner's present court and the compound measures 14½ acres.

24, ADMINISTRATION OF JUSTICE (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON.

Six farashes, in addition to the existing staff of three, will be required, not only to keep the various courts and offices clean but for attendance on the establishment located in different parts of the building. One head mali and three malis will be required to look after the lawns and trees in the compound. At present only one sweeper is employed ; a second will be needed when the Court moves to the new building.

It is proposed to provide Rs. 2,728 on this account in the budget for 1929-30. The rates of pay for the extra menial establishment are as follows :—

	Per mensem. Rs.
6 Farashes on pay of Rs. 17 per mensem each *plus* Rs. 6 for house rent and local allowance	138
1 Head mali on pay of Rs. 24 per mensem	24
3 Malis on pay of Rs. 22 per mensem each	66
1 Sweeper on pay of Rs. 20 per mensem	20
	248
	×11 months
Total ..	2,728

ITEM 36. Continuance during 1929-30 of the temporary appointment of an extra Judge in the Court of Small Causes, Bombay.

Recurring	..Rs. *Nil.*	Non-recurring ..	..Rs. 17,208
Total ..	.. „ 17,208	Ultimate annual recurring	.. „ *Nil.*

Remarks.—A temporary appointment of an extra Judge in the Court of Small Causes, Bombay, was created in the year 1924-25 owing to much congestion of work in the Presidency Small Cause Court, Bombay. The state of litigation in the Court does not show any appreciable reduction. The suits filed are in excess of those filed when only five judges were working. The average number of suits filed every year is 35,000 and each judge disposes of about 5,800 suits in a year. It is, therefore, considered necessary to continue the temporary appointment for a further period of one year. The provision on account of the temporary extra judge and his establishment for 1929-30 is as follows :—

	1929-30. Rs.
1 Additional Judge on pay of Rs. 1,000—50—1,500	12,100
1 Judicial clerk on pay of Rs. 150—10/2—250	2,020
1 Interpreter on pay of Rs. 150—10/2—250	1,840
1 Bailiff on pay of Rs. 50—3/2—80	600
1 Peon on pay of Rs. 20 per mensem House rent at Rs. 7 per mensem	324
1 Hamal on pay of Rs. 20 per mensem House rent at Rs. 7 per mensem	324
	17,208

ITEM 37. Continuance during 1929-30 of the Establishment entertained for ninth Additional High Court Judge.

Recurring	..Rs. *Nil.*	Non-recurring ..	..Rs. 13,012
Total ..	.. „ 13,012	Ultimate annual recurring	.. „ *Nil.*

Remarks.—A temporary appointment of ninth High Court Judge was created in the year 1923-24 in order to relieve congestion of work in the High Court. The state of litigation in the High Court is increasing and it is proposed to continue the temporary appointment throughout

the year 1929-30. Provision on account of the establishment required for the ninth High Court Judge for 1929-30 is as follows :—

	1929-30. Rs.
1 Deputy Registrar on Rs. 350 per mensem	4,200
1 Shorthand writer on Rs. 150—25—300 per mensem	2,450
1 Interpreter on Rs. 75—5—100—10—150—15—300 per mensem ..	1,105
1 Crier on Rs. 60—4—100—3—160 per mensem	896
1 Clerk on Rs. 60—4—100—3—160 per mensem	868
1 Clerk on Rs. 60—4—100—3—160 per mensem	1,221
2 Chobdars on pay of Rs. 28 per mensem each	840
House rent at Rs. 7 per mensem each	
3 Peons on pay of Rs. 20 per mensem each	972
House rent at Rs. 7 per mensem each	
Stationery and clothing for menials	460
Total ..	13,012

ITEM No. 38. Continuance during 1929-30 of the Establishment entertained for tenth Additional High Court Judge.

Recurring	..Rs. *Nil.*	Non-recurring ..	..Rs. 11,787
Total ..	.. „ 11,787	Ultimate annual recurring	.. „ *Nil.*

Remarks.—A temporary appointment of tenth High Court Judge was created in the year 1924-25 in order to relieve congestion of work in the High Court. At present the time of one Judge is occupied nearly all the year on criminal sessions work. Four judges are required to cope with the work on the Appellate Side and for the work on the Original Side five judges are necessary. It is therefore considered necessary to continue the temporary appointment throughout the year 1929-30. Provision on account of the establishment required for the tenth High Court Judge for 1929-30 is as follows :—

	1929-30. Rs.
1 Additional Deputy Registrar on Rs. 350 per mensem	4,200
1 Shorthand writer on Rs. 150—25—300 per mensem	2,150
1 Interpreter on Rs. 75—5—100—10—150—15—300 per mensem ..	1,105
1 Crier, 2 Clerks on Rs. 60—4—100—3—160 per mensem	2,220
2 Chobdars on pay of Rs. 28 per mensem each; House rent at Rs. 7 per mensem each	840
3 Peons on pay of Rs. 20 per mensem each; House rent at Rs. 7 per mensem each	972
Stationery	300
	11,787

Grand Total—24, Administration of Justice (Reserved) .. Recurring .. 6,011; Non-recurring .. 42,107

25, *JAILS AND CONVICT SETTLEMENTS (Reserved)*

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON.

ITEM 39. Appointment of a Travelling Auditor for the Jail Department on Rs. 200 per mensem.

Recurring ..	Rs. 2,200	Non-recurring ..	Rs. *Nil.*
Total	„ 2,200	Ultimate annual recurring ..	„ 2,400

Remarks.—The examination of the financial and Judicial records of the prisons cannot be properly carried out at present because there is no independent travelling auditor attached to the Jail Department, although that Department has to deal with financial transactions of considerable size connected with jail manufactures, diet, etc. In other Provinces, such officers are attached to the Jail Department. The appointment will ensure a better scrutiny of the accounts and stock and is expected to effect an appreciable saving in expenditure.

Grand Total—25, Jails and Convict Settlements (Reserved) .. { Recurring .. 2,200 / Non-recurring .. *Nil.*

26, POLICE (Reserved)

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON.

ITEM 40. Creation of 17 additional posts of Sub-Inspectors of Police to form a reserve for leave vacancies in the cadre of the Indian Officers of the Bombay City Police.

Recurring ..	..Rs. 19,110	Non-recurring ..	..Rs. 4,505
Total	.. „ 23,615	Ultimate annual recurring	.. „ 51,340

Remarks.—A leave reserve of 10 per cent. already exists in the sanctioned strength of European Officers of the Bombay City Police, but no such provision has been made for a leave reserve for Indian Officers of the Bombay City Police, as it was anticipated that leave vacancies in the Sub-Inspectors' cadre could be filled by promoting Head Constables or Head Constable writers. However this method of filling up vacancies in the Sub-Inspectors' cadre has had to be abandoned, because Head Constables in the Executive Force have been found unsuitable for promotion on account of their lack of education and ignorance of English, and Writer Head Constables were unsuitable because of their inexperience in executive duties. It appears therefore that an adequate leave reserve for the Indian Officers of the Bombay City Police is absolutely essential. Owing to the absence of a leave reserve the Station House Officer is normally very heavily worked and it is imperative that he should be allowed to go on leave periodically if he is to remain fit and efficient. Leave, however, cannot be granted freely at the present time because leave to one officer means that additional work has to be done by officers remaining on duty and already heavily worked, or that the work is not done at all or done inefficiently.

2. The Indian Police Commission of 1902-03 recommended a leave reserve of 14 per cent. which was sanctioned by the Government of India for the District Police and this percentage has been maintained for the cadres of Inspectors and Sub-Inspectors in the District Forces of the Bombay Presidency. A similar percentage is considered adequate for the Bombay City Police and on this basis Government have administratively approved the creation of 18 posts of Sub-Inspectors of Police to form a reserve for leave vacancies in the cadre of Indian Police Officers in Bombay City.

3. A Sub-Inspector requires 2½ years' training—18 months at the Central Police Training School, Nasik, and 12 months' practical training in Police work—before he is considered fit to do independent Station House duty as a Sub-Inspector in Bombay City. Hence in anticipation of the sanction of the Legislative Council to the creation of 18 posts of Sub-Inspectors, Government sent 9 candidates for the Sub-Inspector's course at the Police Training School, Nasik, in January 1928 which will be completed in July 1929, and the remaining 9 candidates were sent for training in July 1928, completing their training in December 1929. Out of these 18 posts of Sub-Inspectors one post was financially sanctioned by Government in June 1928, from savings available under " 26, Police—Presidency Police " owing to serious administrative difficulties. The proposed provision is therefore for eight months in respect of 8 Sub-Inspectors and for three months in respect of 9 Sub-Inspectors. The extra cost on account of pay and allowances of the 17 Sub-Inspectors in the year 1929-30 amounts to Rs. 23,615 as shown in detail below :—

Pay of Establishment

	Rs.
8 Sub-Inspectors' pay at Rs. 125—5—200 for eight months ..	8,000
9 Sub-Inspectors' pay at Rs. 125—5—200 for three months ..	3,375

Allowances, Honoraria, etc.

Conveyance allowance to 8 Sub-Inspectors at Rs. 15 per mensem each for 8 months	960
Conveyance allowance to 9 Sub-Inspectors at Rs. 15 per mensem each for 3 months	405
Clothing allowance to 8 Sub-Inspectors at Rs. 10 per mensem each for 8 months	640
Clothing allowance to 9 Sub-Inspectors at Rs. 10 per mensem each for 3 months	270

26, POLICE (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON.

Contingencies

House-rent to 8 Sub-Inspectors at Rs. 60 per mensem each for 8 months	3,840
House-rent to 9 Sub-Inspectors at Rs. 60 per mensem each for 3 months	1,620
Total, recurring cost ..	19,110
Cost of free outfit to be supplied on enlistment to 17 Sub-Inspectors at Rs. 265 each for the first year only (non-recurring charge).	4,505
Grand Total ..	23,615

ITEM 41. Increase in the strength of certain Police stations in the Bombay Suburban District.

Recurring	..Rs. 38,844	Non-recurring ..	..Rs. *Nil*
Total ..	.. „ 38,844	Ultimate annual recurring	.. „ 43,213

Remarks.—Government have noticed from the District Police Administration Reports for the years 1926 and 1927 that the Bombay Suburban District has become the most criminal district, showing a considerable increase in the Indian Penal Code cases. This is due partly to its contiguity to Bombay which makes it an easy prey for the criminal gangs resident in the City and partly to the inadequacy of the Police force which renders impossible efficient day and night patrolling and effective surveillance over criminals visiting the District from outside. Besides, owing to the rapid development of and consequent increased population in certain Suburban areas especially at Andheri, Ghatkoper, Ville-Parle, Kurla, Santa Cruz and Khar and steadily increasing motor traffic and the Motor Bus services at Bandra the problem of policing the Bombay Suburban District has become one of special complexity and Government are convinced that satisfactory results cannot be hoped for so long as they have to rely upon an exiguous Police force based upon rural standards. The whole question of policing the Bombay Suburban District has therefore been examined and Government have after careful consideration administratively approved the following proposals :—

(1) To increase the unarmed Police force of the Bombay Suburban District by 1 Sub-Inspector, 15 Head Constables and 44 Constables,

(2) to convert the Malad Outpost into a police station, and

(3) to open an outpost at Mulund.

The cost on account of pay and allowances of the abovementioned staff for 11 months in the next year amounts to Rs. 38,844 as shown in detail below :—

	Per mensem
Pay of Establishment	
	Rs.
1 Sub-Inspector	75
15 Head Constables	420
44 Constables	880
Literacy allowance at Rs. 2 per mensem to each Head Constable and Constable	118
Writer's allowance at Rs. 3 per mensem to 1 Head Constable and Rs. 2 per mensem to 1 Constable at Malad which is to be converted into a Police station..	5
Allowances, etc.	
House rent allowance to 1 Sub-Inspector	50
Travelling allowance and conveyance allowance to 1 Sub-Inspector	60
Clothing allowance to 1 Sub-Inspector	3·3
Compensatory allowance to 1 Sub-Inspector ..	45
Compensatory allowance at Rs. 9 per mensem to each Head Constable and at Rs. 7 per mensem to each Constable	443
House rent allowance at Rs. 15 per mensem to each Head Constable and Constable	885
Travelling allowance at Rs. 10 per mensem to each Head Constable and at Rs. 7 per mensem to each Constable	458

26, POLICE (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON.

Contingencies

Clothing to each Head Constable and Constable at Rs. 1·5	89	
	3,531·3	× 11 months
Grand Total ..	38,844·3	

ITEM 42. Entertainment of two additional Sergeants at Ahmedabad.

Recurring	..Rs.	4,180	Non-recurring ..	..Rs.	*Nil*
Total ..	.. „	4,180	Ultimate annual recurring	.. „	5,293

Remarks.—The population of Ahmedabad City has increased steadily in recent years, and owing to the large increase in the number of mills the number of bullock carts and hand drawn vehicles employed in the carriage of goods is now very great. During the last three years the number of motor vehicles has also considerably increased, and additional staff is urgently required for the control of traffic with a view to preventing accidents. The City Sub-Inspectors, owing to investigations and other miscellaneous duties, have no time for this work, and Government therefore consider it necessary to entertain two additional Sergeants to supervise and control the traffic in the City. Provision has been made for the pay and allowances (Local allowance of Rs. 25 per mensem each and conveyance allowance of Rs. 15 per mensem each) of these two Sergeants for 11 months in the year 1929-30.

ITEM 43. Grants for the purchase of uniform and chargers to Deputy Superintendents of Police.

Recurring	..Rs.	*Nil.*	Non-recurring ..	..Rs.	5,000
Total ..	.. „	5,000	Ultimate annual recurring	.. „	*Nil.*

Remarks.—The Secretary of State decided in 1927, that in addition to the initial grants admissible to officers of the Indian Police Service for the purchase of uniform and horse and saddlery, they should be allowed further periodical grants for the maintenance of their equipment and accordingly sanctioned the renewal of the grants at intervals of ten years in the case of the uniform grant and seven years in the case of the grant for horse and saddlery. The amount of the uniform grant has been fixed at £30 (converted at 1*s.* 6*d.* to the rupee) and that for horse and saddlery at Rs. 600. The Secretary of State also directed that officers of the Indian Police Service appointed to that Service prior to the year 1920, the year in which these grants were originally sanctioned, should also be given the benefits of these grants. As Deputy Superintendents of Police have also to incur similar expenditure for the maintenance of their equipment, Government have administratively approved of concessions similar to those granted by the Secretary of State being extended to them and the necessary provision of Rs. 2,000 for uniform grants and of Rs. 3,000 for charger grants has been included in the next year's budget. The grant for uniform in the case of Deputy Superintendents of Police has been fixed at Rs. 200 and that for horse and saddlery at Rs. 600.

ITEM 44. Entertainment of a special staff at the Police Hospital, Bombay, for guarding and escorting mental cases.

Recurring	.. Rs.	572	Non-recurring ..	.. Rs.	*Nil.*
Total ..	.. „	572	Ultimate annual recurring	.. „	624

Remarks.—Attention is invited to the remarks on item No. 51 under 32, Medical. Two male attendants on Rs. 26 per mensem each are required at the Police Hospital, Bombay, and a provision of Rs. 572 for 11 months of next year has been made under the head 26, Police.

ITEM 45.—Splitting up of the present " E " Division of the Bombay City Police into two separate Divisions.

Recurring	.. Rs.	11,851	Non-recurring ..	.. Rs.	*Nil*
Total ..	.. „	11,851	Ultimate annual recurring	.. „	14,366

Remarks.—Till November 1926 the area covered by the present " E " Division of the Bombay City Police formed two separate Divisional charges, *viz.*, " E " and " F " Divisions. The

26. POLICE (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON.

amalgamation of those Divisions into one was sanctioned in 1926 as a measure of retrenchment so as to enable one appointment of a Superintendent of Police in Bombay City to be reduced. The former "E" Division comprised the Bhoiwada and King's Way Police Station and the "F" Division the DeLisle Road and Mahim Police Stations. These four police stations, though covering a very large area could, it was thought, in normal times be controlled by one Superintendent, but the extensiveness of the area combined with the existence of labour unrest and the mill strikes has made it difficult for one Superintendent of Police to maintain order in the mill area practically the whole of which is at present included in the enlarged "E" Division. Government therefore propose to split up the present "E" Division into two Divisions as before for a period of one year in the first instance, leaving the continuance or otherwise of this arrangement beyond that period to be determined by the conditions then obtaining. The proposal involves an average cost of Rs. 14,366 per annum, and the cost for the first year amounts to Rs. 11,851 as detailed below :—

	Cost in 1929-30 Rs.
1 Superintendent on Rs. 500—50—800	6,050 (including Rs. 50 for increment)
Conveyance allowance to the Superintendent	1,500
House rent to the Superintendent	2,400
2 Head Constables on Rs. 38—1—50 each	914 (including Rs. 2 for increment)
1 Constable on Rs. 30—$\frac{1}{2}$—33—$\frac{1}{4}$—36	360
Special pay of Rs. 10 each to 2 Head Constables as Writers	240
House rent allowance of Rs. 10 each to 2 Head Constables and of Rs. 7 to 1 Constable	324
Clothing charges for 2 Head Constables and 1 Constable at Rs. 21 each per annum	63
Total ..	11,851

The extra charge involved during the current financial year amounts to Rs. 978 approximately and it is proposed to meet it from savings available under the head "City Police—Pay of Establishment." It is also hoped that it may be possible to meet the extra cost during the next financial year by making economies in next year's Police grants, although they have already been so severely pruned that it is not yet practicable to anticipate the items in which savings may be found.

		Rs.
Grand Total—26, Police (Reserved) ..	Recurring ..	74,557
	Non-recurring ..	9,505

30, SCIENTIFIC DEPARTMENTS

MINISTER IN CHARGE—Honourable MOULVI RAFIUDDIN AHMED

ITEM 46. Appointment of a Curator for the Satara Museum.

Recurring	..Rs. 1,706	Non-recurring ..	.. Rs. *Nil.*
Total	.. „ 1,706	Ultimate annual recurring	.. „ 6,400

Remarks.—A provision of Rs. 3,344 has been made in the current year's budget under the head " 30-Scientific Departments " on account of the establishment of the Satara Museum as indicated below :—

	Rs.
1 English clerk	75—5/2—100
1 English clerk	30—5/2—80
2 Marathi clerks	25—3/2—55
1 Typist	60—4—100
1 Peon	15
2 Hamals	15 each
2 Watchmen	14 each
1 Gardener	16
Total ..	304×11=3,344

Most of the above establishment has not been entertained as the Museum has not yet been finally opened. It is proposed that a Board of Trustees for the management of the Museum should be formed shortly, and the Museum will be thrown open to scholars interested in historical research. The question regarding the establishment that may be required for the Museum has not yet been finally settled but the following establishment will be required :—

		Rs.
1 Curator (300×11)	=	3,300
1 English Clerk 75—5/2—100 (75×11)	=	825
1 English clerk 30—5/2—80 (30×11)	=	330
2 Peons on Rs. 15 each (15×2×11)	=	330
1 Chowkidar 15×11	=	165
Contingency		100
		5,050

The excess provision for 11 months of next year over and above the current year's grant amounts to Rs. 1,706.

		Rs.
Grand Total—30, Scientific Departments (Transferred) ...	Recurring ..	1,706
	Non-recurring.	*Nil.*

31, EDUCATION (Reserved)

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON.

ITEM 47. Improvement in the mode of discharge of boys released from the Reformatory School at Yeravda.

Recurring	..Rs.	600	Non-recurring	..Rs.	*Nil.*
Total	.. ,,	600	Ultimate annual recurring	.. ,,	600

Remarks.—The boys released from the Yeravda Reformatory School are provided with railway tickets at Government expense to their destination and placed in the train by a peon of the Reformatory. They then proceed on their journey without any escort. Government consider it desirable that these boys, instead of being let loose to find their way home as best they can, should be entrusted to the care of their parents or guardians immediately on their release. With this end in view, it is proposed to call the parents or guardians of such boys to Poona and hand over the boys to them, the actual expenses incurred on the journeys to and from Yeravda being paid by Government. The annual expenditure on this account is estimated at Rs. 600.

ITEM 48. Maintenance of juvenile female convicts in Special Reformatory Institutions.

Recurring	..Rs.	600	Non-recurring	..Rs.	*Nil.*
Total	.. ,,	600	Ultimate annual recurring	.. ,,	600

Remarks.—While boys who show criminal tendencies can be sent to Reformatories, often with excellent results, there are as yet no such institutions for girls in the Bombay Presidency. A few girls who are mere children, or little more, are committed to the ordinary jails every year, and some of them, as a result, it is to be feared, of this early contact with jail life, become habitual criminals, whereas they would have had a much better chance of turning out well if they could have been sent to Reformatory Schools. Every year it is more universally recognised that it is the worst possible policy to introduce children of either sex to the atmosphere of a prison. Government have therefore decided that it is now necessary to make an effort to provide for female juvenile offenders as has already been done for juvenile male offenders, and they have ascertained that certain existing institutions which are capable of performing the functions of reformatories are willing to accept these girls and to take care of them. The expenditure, including the charges for the maintenance of the girls and all travelling expenses are estimated at Rs. 600 for the first year.

		Rs.
Grand Total—31, Education (Reserved)	Recurring ..	1,200
	Non-Recurring.	*Nil.*

31, EDUCATION (Transferred)

MINISTER IN CHARGE—Honourable MOULVI RAFIUDDIN AHMAD

ITEM 49. Opening of a class for preparing holders of the Diploma in Architecture for the Final examination of the Royal Institute of British Architects.

Recurring	..Rs.	5,000	Non-recurring	..Rs.	1,500
Total ..	.. ,,	6,500	Ultimate annual recurring	.. ,,	5,000

Remarks.—The Board of the Royal Institute of British Architects have suggested that the Bombay School of Architecture at the Sir J. J. School of Art should be raised to a higher status so as to enable its students to get exemption from the R. I. B. A. Final Examination. Government have generally agreed to this suggestion, but in the present state of provincial finances no substantial improvement in that direction is possible as it involves considerable recurring and non-recurring expenditure. As a preliminary step, however, to the desired elevation of the School to such a status it is proposed to start a special class to prepare the holders of the Diploma in Architecture for the Final Examination of the R. I. B. A. Advantage will be taken of the concession granted by the Council of the R. I. B. A., London, of recognising, on certain conditions, the Government Diploma Examination in Architecture as equivalent to the R. I. B. A. Intermediate Examination. The cost involved is comparatively small and expected to be entirely covered by income from fees to be charged to students of the proposed class and the additional income from the general raising of the fees of the School of Architecture. The necessary recurring expenditure of Rs. 5,000 per annum is partly for (1) pay of a new post of Assistant Professor in Architecture and partly for (2) fees to Lecturers. A non-recurring grant of Rs. 1,500 is required for furniture and equipment for the new class.

ITEM 50. Equipment for the Mechanical Engineering Laboratory of the College of Engineering, Poona.

Recurring	..Rs.	*Nil*	Non-recurring	..Rs.	12,800
Total ..	.. ,,	12,800	Ultimate annual recurring	.. ,,	*Nil*

Remarks.—Owing to the change in the curriculum of the College of Engineering, Poona, sanctioned by the University, the college staff required strengthening and new machinery and equipment were also found to be necessary. Some of the additional staff, equipment, etc., required on this account during the last three years have been already sanctioned. The provision sanctioned during the current year included Rs. 10,000 only out of the amount of Rs. 22,800 which was required for the equipment of the Mechanical Engineering Laboratory of the College. The balance of Rs. 12,800 for the equipment of the Laboratory is proposed to be provided in next year's budget.

		Rs.
Grand Total—31, Education (Transferred)	Recurring ..	5,000
	Non-recurring ..	14,300

32, MEDICAL (Transferred)

MINISTER IN CHARGE—Honourable MOULVI RAFIUDDIN AHMED

ITEM 51. Entertainment of a special staff at the Bombay Hospitals for guarding and escorting mental cases.

Recurring ..	.. Rs. 6,009	Non-recurring ..	.. Rs. *Nil.*
Total ..	.. „ 6,009	Ultimate annual recurring	.. „ 6,848

Remarks.—The present practice with regard to the guarding and escorting of lunatics is governed by orders issued in June 1918 which provide for a special staff to be maintained at mental hospitals for the escort of lunatics proceeding to them for admission. It was not intended that this special staff should also act as guards for suspected lunatics under observation at general hospitals. Owing to the inadequacy of the staff sanctioned, the duty of guarding and escorting lunatics has practically fallen on the police. As the latter arrangement is not satisfactory having regard especially to the nervous condition of the patients, it is proposed to relieve the police of these duties, which are outside their proper functions, and to entertain a special trained staff of male and female attendants for guarding suspected lunatic at civil hospitals and escorting them to the mental hospitals. Owing to financial stringency, a start is to be made in the case of Bombay hospital only for the present.

Provision is proposed for 11 months of 1929-30 as follows :—

Institution.	Additional staff proposed.		
St. George's Hospital ..	.. 1 male nurse on Rs. 125—5—150 *plus* Rs. 30 house-rent per mensem *plus* Rs. 80 per annum for uniform allowance.		
	1 female nurse on Rs. 110 per mensem *plus* Rs. 174 for board, house-rent, uniform, dhobi and other allowances.		
J. J. Hospital ..	.. 2 male attendants on Rs. 25 per mensem.		
	2 female attendants on Rs. 25 per mensem.		
		Rs.	
	Total ..	539	per mensem.
		×11	
	Total ..	5,929	
Plus uniform allowance..	..	80	
Grand Total ..		6,009	

ITEM 52. Maintenance charges for the Ellappa Balaram Pavilion of 50 beds.

Recurring	.. Rs. 74,700	Non-recurring	.. Rs. *Nil.*
Total	.. „ 74,700	Ultimate annual recurring	.. „ 87,900

Remarks.—The Ellappa Balaram Pavilion, *i.e.*, No. II Ward Pavilion of 104 beds will be ready for occupation by the end of this year and it is proposed to take into use 50 beds only for ordinary patients as the Ophthalmic Hospital will shift their patients to a part of this Pavilion until the alterations and extensions of the C. J. Ophthalmic Hospital are complete. In accepting the Rao Bahadur Ellappa Balaram donation, Government have undertaken to bear the full maintenance charges of this Pavilion. The following is the estimate of annual cost of the upkeep of 50 beds of this Pavilion :—

Staff.	Estimate for 11 months of next year.
	Rs.
1 Resident Medical Officer Rs. 300—50—400	3,300
1 Assistant steward Rs. 60—4—100—3—160	660
1 Clerk Rs. 60—4—100—3—160	660
2 Compounders Rs. 30—3—90 each	660

32, *MEDICAL (Transferred)*—contd.

MINISTER IN CHARGE—Honourable MOULVI RAFIUDDIN AHMED

Staff.	Estimate for 11 months of next year.
	Rs.
8 Ward servants—	
2 on Rs. 27 per mensem each 2 on Rs. 25 per mensem each 4 on Rs. 23 per mensem each }	2,156
2 Cooks—one on Rs. 23 and one Rs. 25 per mensem	528
4 Sweepers—	
1 on Rs. 26 per mensem 1 on Rs. 25 per mensem 2 on Rs. 24 per mensem each }	1,089
1 Barber on Rs. 21	231

Contingencies, allowances, etc.

	Estimate for 11 months of next year.
	Rs.
Medicines and instruments—vaccine, sera	9,300
Contract grant	7,550
Diet of patients	18,300
Clothing to patients	2,150
Other Miscellaneous contingencies	2,835
Travelling and house rent allowances	1,950
Honorary Physician and Surgeon on Rs. 150 each	3,300
House Surgeon and Physician on Rs. 50 each	1,100
3 Nurses—Two on Rs. 100—10—150 per mensem each 1 on Rs. 50—5—80 per mensem .. .. }	2,750
14 probationers on pay of Rs. 15 to Rs. 25 each	3,080
Rations, uniform, dhobi, etc., allowance at Rs. 70 per mensem to each of the 17 nurses and probationers	13,090
Total ..	74,689 or 74,700 (in round figure).

ITEM 53. Entertainment of 2 extra nurses and superior and menial staff for the 41 extra nurses to be entertained on account of the new extensions of the J. J. Hospital.

Recurring	.. Rs. 8,404	Non-recurring	.. Rs. *Nil.*
Total	.. ,, 8,404	Ultimate annual recurring	.. ,, 12,108

Remarks.—It is necessary to have fully trained nurses for the following specialist departments which at present have no nurses, and the medical officers in charge of them have been experiencing great difficulty without them. It is the practice in all Continental and British hospitals to have such nurses :—

1. X-ray Department.
2. Ear, Nose and Throat Department.

It is proposed to entertain 2 nurses on Rs. 100—10—150 pay *plus* Rs. 70 per mensem allowance for food, uniform, dhobi, provident fund and other incidental charges.

2. Next year the Byramjee Jeejeebhoy Children's Hospital, the Ellappa Balaram pavilion and the Dental Hospital will be used by patients, and 39 extra nurses have therefore been asked for in the individual estimates of the institutions concerned. The total number of extra nurses to be entertained next year on account of the J. J. Hospital extensions will thus be 41.

32. MEDICAL (Transferred)—contd.

MINISTER IN CHARGE—Honourable MOULVI RAFIUDDIN AHMED

3. Superior and menial staff is required for the 41 extra nurses mentioned in paragraphs 1 and 2 above as follows:—

Staff.	Estimate for 11 months of next year.
	Rs.
1 Assistant Housekeeper at Rs. 75—5—120 per mensem	825
Allowance for food, uniform, dhobi, provident fund and other incidental charges at Rs. 70 per mensem	770
1 Clerk at Rs. 60—4—100—3—160 per mensem	660
1 Peon at Rs. 25 per mensem	275
5 Hamals at Rs. 20 per mensem each	1,100
1 Cook at Rs. 40 per mensem	440
1 Butler at Rs. 30 per mensem	330
1 Metrani at Rs. 24 per mensem	264
Total for superior and menial staff ..	4,664
Total for 2 nurses ..	3,740
Grand total ..	8,404

ITEM 54. Maintenance charges of the Sir Currimbhoy Ebrahim Memorial Dental College and Hospital.

Recurring	.. Rs. 31,255	Non-recurring ..	.. Rs. *Nil.*
Total ..	.. ,, 31,255	Ultimate annual recurring	.. ,, 70,040

Remarks.—It is expected that the new building of the Sir Currimbhoy Ebrahim Memorial Dental College and Hospital will be completed by July 1929 and therefore, maintenance charges of the Hospital for seven months of 1929-30 are necessary. The College is expected to be opened from January 1930. In accepting the Sir Currimbhoy Ebrahim Memorial donation Government have agreed to bear the maintenance charges of the hospital and college. The estimated expenditure is shown below:—

College

Staff contingencies, etc.	Estimate for two months of next year.
	Rs.
1 Professor of Dental Anatomy and Materia Medica on Rs. 600 per mensem ..	1,200
1 Professor of Mechanical Dentistry at Rs. 600 per mensem	1,200
1 Lecturer in Dental Histology and Bacteriology at Rs. 400 per mensem ..	800
1 Clerk at 60—4—100/3—160	120
Total ..	3,320

Hospital

	Estimate for seven months of next year.
	Rs.
1 Dental Surgeon and Pathologist Rs. 600 per mensem	4,200
1 Mechanical Dentist Rs. 400 per mensem	2,800
1 Assistant Dental Surgeon and Anæsthetist at Rs. 400 per mensem ..	2,800
1 Trained Mechanic at Rs. 400 per mensem	2,800
1 Laboratory Servant at Rs. 42 per mensem ..	
1 Store-keeper at Rs. 60 per mensem ..	1,435
3 Hamals at Rs. 27 per mensem each ..	
1 Sweeper at Rs. 22 per mensem ..	
Total ..	14,035

32, MEDICAL (Transferred)—concld.

MINISTER IN CHARGE—Honourable MOULVI RAFIUDDIN AHMED

Nursing staff

	Estimate for seven months of next year.
	Rs.
2 Ward Sisters Rs. 100—10—150	1,400
3 Staff nurses Rs. 50—5—85	1,050
Allowance of Rs. 70 per mensem on account of rations, household, dhobi, uniform, etc., to each of the five nurses	2,450
Total ..	4,900

Contingencies

Equipment, stores, teeth, etc.	7,000
Contract grant	2,000
Total ..	9,000
Grand Total ..	31,255

ITEM 55. Facilities for the treatment of European officers and their families at Civil Hospitals.

Recurring	.. Rs. 945	Non-recurring ..	.. Rs. 2,700
Total	.. „ 3,645	Ultimate annual recurring	.. „ 945

Remarks.—In accordance with the recommendations of the Lee Commission, European officers of Government and their families are entitled to medical treatment by European doctors, European medical officers are now maintained at Poona, Karachi, Ahmedabad, Hyderabad, Nasik, Dharwar, Sholapur and Mahabaleshwar only, and European officers and their families from other districts will be likely to seek medical assistance in the Civil Hospitals at these places. At Poona, Karachi and Ahmedabad adequate facilities already exist, but in some of the remaining hospitals more suitable arrangements are needed.

2. The Civil Surgeon, Dharwar, requires Rs. 300 for some additional clothing and furniture and the Civil Surgeon, Sholapur, also requires Rs. 300 for new extra cots. The cost of equipment required for the Civil Hospitals, Hyderabad and Nasik, amounts to Rs. 2,100. The total cost of the equipment is thus estimated at Rs. 2,700.

3. It is also proposed to sanction the following temporary establishment as occasion arises for 30 days in the year at each of the Civil Hospitals at Dharwar, Sholapur, Mahabaleshwar and Hyderabad :—

	Rs.
1 Nurse at Rs. 7 per diem including all allowances at each of the 4 hospitals	840
1 Cook at Rs. 25 per mensem at Dharwar, Sholapur and Mahabaleshwar and at Rs. 30 per mensem at Hyderabad	105
Total ..	945

Grand Total—32, Medical (Transferred) ..	Recurring ..	1,21,313
	Non-recurring ..	2,700

33, PUBLIC HEALTH—(Transferred)

MINISTER IN CHARGE—Honourable Diwan Bahadur HARILAL DESAIBHAI DESAI

ITEM 56. Poona Town Planning Scheme No. I.

Recurring	.. Rs. *Nil*	Non-recurring	.. Rs. 1,29,349
Total	.. „ 1,29,349	Ultimate annual recurring	.. „ *Nil*

Remarks.—Government have reserved certain lands for their use in the Poona Town Planning Scheme No. 1. They are, therefore, liable to pay contribution under the Bombay Town Planning Act, 1915, for these lands. According to the award of the Arbitrator the contributions amount to Rs. 1,29,349, the details of which are shown below :—

		Rs.	Debitable to—
1.	Bhamburda Police Lines and bungalows ..	56,817	26, Police.
2.	College of Engineering hostels and play-grounds	37,582	31, Education.
3.	Civil Courts	19,396	24, Administration of Justice.
4.	Nazir Courts	4,108	
5.	Government servants' Housing	9,010	41, Civil Works.
6.	Veterinary Hospital of the Agricultural College	2,436	34, Agriculture.
		1,29,349	

The scheme is likely to be sanctioned next year and Government will then be called upon to pay the contributions. The whole amount has to be shown in the first instance under " 33, Public Health " but it has been transferred to the heads concerned as shown above. The ultimate debit under " 33, Public Health " will be nil.

ITEM 57. Alandi Water Supply.

Recurring	.. Rs. *Nil*	Non-recurring	.. Rs. 1,05,400
Total	.. „ 1,05,400	Ultimate annual recurring	.. „ *Nil*

Remarks.—The Sanitary Engineer has prepared a scheme estimated to cost Rs. 1,05,400 inclusive of charges for establishment, tools and plant for the supply of water at Alandi. Alandi is a pilgrim centre and in view of the importance of the project to the well-being of the whole Presidency as likely to minimise the danger of the spread of cholera, Government have undertaken to meet the whole cost of the scheme from Provincial revenues, the Alandi Municipality being responsible for the maintenance and repairs of the works in question. The Sanitary Board has recommended the very early execution of the scheme.

MINISTER IN CHARGE—Honourable MOULVI RAFIUDDIN AHMED

ITEM 58. Anti-malarial measures in the Dangs.

Recurring	.. Rs. 1,461	Non-recurring	.. Rs. *Nil*
Total ..	.. „ 1,461	Ultimate annual recurring	.. „ 3,242

Remarks.—In 1924 at the request of the Collector of Surat and the Commissioner, Northern Division, Dr. J. L. Pinto, Assistant Director of Public Health, Gujarat Registration District, had carried out a malarial survey in the Dangs. Dr. Pinto found the Dangs to be an intensively a hyperendemic tract in the Bombay Presidency from a malarial point of view. The villages in the Dangs are practically surrounded by trees and most of them are in or near the jungles. The best means of improving the physical condition of the people in the Dangs recommended is the establishment of dispensaries in charge of sub-medical officers. The establishment of three such dispensaries has been recommended but a beginning is made by having one dispensary at Waghai at present. The construction of quarters for the medical officer and the peon and the dispensary building will be undertaken as soon as possible. The appointment of the medical officer has been proposed at once as arrangement can be made to accommodate him temporarily at Waghai in the Dharamshala that has been recently constructed.

33, PUBLIC HEALTH (Transferred)—contd.

MINISTER IN CHARGE—Honourable MOULVI RAFIUDDIN AHMED.

The details of the cost of Rs. 1,461 are given below :—

	Rs.
One Subordinate Medical Service Officer at Rs. 60 per mensem in the grade of Rs. 60—7—200	60
Bad climate allowance	20
One peon at Rs. 16 per mensem	16
Bad climate allowance	5
	101 × 11
	= 1,111
Drugs ..	300
Contingencies ..	50
Total ..	1,461

		Rs.
Grand Total—33, Public Health (Transferred) ..	Recurring ..	1,461
	Non-recurring ..	2,34,749

34, AGRICULTURE (Transferred)

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV

ITEM 59. Spraying against the Koleroga disease of betel palms in Kanara.

Recurring	.. Rs.	2,460	Non-recurring ..	.. Rs.	*Nil*
Total	.. „	2,460	Ultimate annual recurring	.. „	3,720

Remarks.—The increase of the Koleroga disease of betel palms in Kanara has been the chief cause of decreased yield in garden cultivation in recent years. In the past the disease was not so serious and was often local in appearance. It is now almost universal and some areas, previously almost immune, have been attacked. Many of the more heavily indebted gardeners attribute their present state to a succession of bad seasons caused by Koleroga. The local method of preventing the disease, *viz.*, Kotte-tying, is only partially successful. A certain remedy has been discovered by agricultural experts in the shape of spraying the branches with a mixture composed of copper sulphate and lime, with a small amount of resin and soda added known as Bordeaux mixture. In the Mysore State a vigorous spraying campaign has yielded very notable results. In Kanara officers are doing as much as possible with the small means at their disposal, but the work done is comparatively negligible, particularly owing to the conservative nature of the people and the opposition to spraying from professional Kotte-tiers. It is out of the question to have a general outside organization to do the spraying work at the cost of the gardeners, but Government propose to make a beginning in training such of the gardeners as do their own work and to supervise spraying operations generally. It is estimated that, if the gardeners adopt the spraying remedy universally, the garden crops will increase by anything up to Rs. 10 lakhs a year. The details of the proposed expenditure are as follows :—

	Rs.
Two non-graduate assistants on Rs. 30—5/2—80 each per mensem (for eleven months)	660
Bonus for 20 local workers	1,200
Training classes	200
Taluka meetings and demonstrations	200
Hire of depôts	200

ITEM 60. Entertainment of a clerk under the Cotton Supervisor, Khandesh.

Recurring	.. Rs.	440	Non-recurring ..	.. Rs.	*Nil*
Total ..	.. „	440	Ultimate annual recurring	.. „	960

Remarks.—The Cotton Supervisor, Khandesh, is responsible for the distribution and multiplication of N. R. Cotton seed grown at the Jalgaon Farm and by the registered seed growers in the two Khandesh districts. The inauguration of the scheme for carrying on the agricultural propaganda work through local bodies has materially added to the Supervisor's work. He has to draw up the programme of work for the Agricultural Development Associations and to guide them in carrying out the same through the fieldmen appointed by them. He has also to attend the numerous enquiries from public bodies and private cultivators. The account work is on the increase and cannot be properly watched in the absence of the Supervisor in the district for long periods. At present a non-graduate assistant is attached to the Cotton Supervisor, but the arrangement is not satisfactory as both of them are required to spend long hours in office to the detriment of their outdoor work.

The Cotton Supervisor's work is analogous to that of the Cotton Superintendents in the Gujarat and Southern Divisions, and is somewhat heavier, as he is in charge of all the district work in addition to the Cotton work. The Superintendents have been given one clerk each and it is very desirable to give the same assistance to the Cotton Supervisor. Provision is therefore made for one clerk on Rs. 40 per mensem in the grade of Rs. 30—5/2—80 for 11 months.

ITEM 61. Purchase of a weigh-bridge for the Agricultural College Farm, Poona.

Recurring	.. Rs.	*Nil*	Non-recurring ..	.. Rs.	1,600
Total ..	.. „	1,600	Ultimate annual recurring	.. „	*Nil*

Remarks.—A weigh-bridge is required at the Agricultural College Farm to weigh the outturn of the students' plots. The weighing of different lots of grain, fodder, etc., for each of the students' plots from an area of more than 200 acres on ordinary spring balances results in a waste of time and labour. In order to make the whole farm work more efficiently and economically it is necessary that a good weigh-bridge should be purchased. A non-recurring provision of Rs. 1,600 is therefore proposed for the purpose.

34, AGRICULTURE (Transferred)—concld.

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV

ITEM 62. Entertainment of a clerk under the Deputy Director of Agriculture in Sind.

Recurring	.. Rs.	528	Non-recurring ..	.. Rs.	*Nil*
Total ..	.. „	528	Ultimate annual recurring	.. „	1,104

Remarks.—The clerical establishment of the Deputy Director of Agriculture in Sind consists of one head clerk on Rs. 150—5—200 and two clerks on Rs. 30—5/2—80 each per mensem. This number which has remained unchanged since the year 1919 has been found quite inadequate to cope with the increasing work with the result that there are frequent complaints of delay. The Deputy Director's office is responsible for the seed distribution work which involves considerable money transactions, but owing to the pressure of work the recoveries are sometimes greatly in arrears. It is therefore very desirable to strengthen the establishment by the entertainment of an additional clerk on Rs. 40 in the grade of Rs. 30—5/2—80. The clerk will be eligible for the Karachi local allowance. Provision is made for 11 months of next year.

ITEM 63. Entertainment of additional establishment in the Co-operative Department.

Recurring	.. Rs.	4,917	Non-recurring ..	.. Rs.	*Nil*
Total ..	.. „	4,917	Ultimate annual recurring	.. „	6,564

Remarks.—Under the Bombay Co-operative Societies Act, 1925, it is incumbent on Government to have the accounts of every society audited at least once a year. There were 5,330 working societies on 31st March 1928. The number is likely to increase to 5,650 by 31st March 1929 and to 6,100 by 31st March 1930. New societies registered after July 31st are not audited during the same budget year. It is expected that by 31st July 1929 there will be 5,800 working societies and 400 societies in liquidation. The present number of auditors is 44 and that of sub-auditors 17. Of these, 5 auditors and 3 sub-auditors work under the Special Auditors or do other special work. They and the Special Auditors audit 350 societies. Deducting these, there remain 5,850 societies to be audited by the remaining auditors and sub-auditors. The present standard of audit is 110 societies per auditor and 70 societies per sub-auditor. The 39 auditors and 14 sub-auditors can thus audit 5,270 societies and an additional staff is necessary for the remaining 580 societies. As a measure of economy it is proposed to appoint sub-auditors who will audit the smaller societies under the supervision of auditors. At the rate of 70 societies per sub-auditor 8 sub-auditors and 8 peons are required, but it is proposed to appoint only 4 sub-auditors (2 on Rs. 105—5—140 and 2 on Rs. 85—5/2—100) and 4 peons (3 on Rs. 16 per mensem for the Presidency proper and 1 peon on Rs. 17 with a local allowance of Rs. 2 for Sind). Provision has been made for 11 months of the ensuing year.

MINISTER IN CHARGE—Honourable Diwan Bahadur HARILAL D. DESAI

ITEM 64. Entertainment of additional clerks for the office of the Superintendent, Civil Veterinary Department, Bombay Presidency.

Recurring	.. Rs.	760	Non-recurring ..	.. Rs.	*Nil*
Total ..	.. „	760	Ultimate annual recurring	.. „	2,040

Remarks.—The present strength of the office establishment of the Superintendent, Civil Veterinary Department, was sanctioned in the year 1914. The following table shows the development of the Department since 1914-15 :—

Year	No. of Veterinary Surgeons	No. of Inspectors	No. of veterinary dispensaries	No. of clerks in the Superintendent's Office
1914-15	63	4	52	7
1927-28	120	5	105	7

The increase in the number of dispensaries and in the Veterinary staff has led to a corresponding increase in the work of the Superintendent's office. In addition, the work of signing the salary bills of Veterinary Assistant Surgeons has since fallen on the Superintendent and this has added to the work of his office. In view of this increase in work, two clerks on Rs. 30—5/2—80 were sanctioned on a temporary basis in May 1926. The tenure of the temporary appointments will expire on 30th June 1929. As there is no indication of any decrease in work, the Superintendent has proposed that the two posts be made permanent. Government have approved the proposal and additional provision has been made for 8 months for one clerk on Rs. 45 and one clerk on Rs. 40 in the grade of Rs. 30—5/2—80 with house-rent at the rate of Rs. 5 per mensem for each.

Grand Total " 34 Agriculture " (Transferred) ..	Recurring ..	Rs.	9,105
	Non-recurring ..	„	1,600

35, INDUSTRIES (Transferred)

MINISTER IN CHARGE—Honourable MOULVI RAFIUDDIN AHMAD

ITEM 65. Scheme for the establishment of a Weaving Institute.

Recurring ..	Rs. 9,338	Non-recurring ..	.. Rs. 6,000
Total	„ 15,338	Ultimate annual recurring	.. „ 10,096

Remarks.—It is proposed to establish as an experimental measure for a period of three years a weaving institute in a large handweaving centre of the Presidency on the lines of similar institutions in the United Provinces, Bengal, Assam, Madras, etc. The objects of the Institute are :—

(*a*) To undertake experimental and research work for the benefit of the handweaving industry ;

(*b*) To provide technical instruction in handloom weaving which would qualify students to take charge of weaving schools as Superintendents and instructors and to work in factories on business lines as Managers and Mistries ;

(*c*) To provide practical instruction in improved methods of handloom weaving including preparation, finishing, designing, and dyeing in order to enable students to work profitably as weavers in their cottages or in factories.

The proposed institute will endeavour to assist the handloom weaver by bringing to his notice the most up-to-date appliances of his craft. The institute will be open to sons of weavers as well as non-weavers without any distinction of class or creed. The recurring and non-recurring costs of the scheme are estimated at Rs. 9,338 and Rs. 6,000 respectively, as under :—

Recurring staff	Pay per mensem Rs.	
Superintendent	250	
Assistant	150	
Mistry	75	
Clerk for accounts and stores	60	
Instructor	40	
Winder	20	
Peon	16	
Night Watchman	12	
Sweeper	10	
Total ..	633	per mensem.
	×11	
	= 6,963	
House rent	50×11 = 550	
Stores, loom, accessories, etc.	1,000	
Scholarships 5×15×11=	825	
Total ..	9,338	

The non-recurring expenditure of Rs. 6,000 is on account of the purchase of looms, yarn, furniture, etc.

ITEM 66. Scheme for opening weaving schools and demonstration in Sind.

Recurring ..	Rs. 8,870	Non-recurring ..	.. Rs. 6,000
Total	„ 14,870	Ultimate annual recurring	.. „ 10,446

35, INDUSTRIES (Transferred)—contd.

MINISTER IN CHARGE—Honourable MOULVI RAFIUDDIN AHMAD

Remarks.—It is proposed to open weaving schools and demonstrations in Sind for a period of three years in the first instance on the lines of those already opened in Gujarat in 1924. The three weaving schools and demonstrations opened in Gujarat are now working satisfactorily. Hand weaving is a very widely spread industry in this Presidency and deserves every encouragement. It was originally intended to open weaving schools and demonstrations simultaneously in Gujarat and in Sind in 1924, but owing to financial reasons the scheme was not introduced in Sind in that year. The scheme involves a recurring and non-recurring expenditure of Rs. 8,870 and Rs. 6,000, respectively, as below :—

Recurring staff		Pay
		Rs.
1 Weaving Assistant	150 × 11 =	1,650
1 Peon	16 × 11 =	176
3 Head Masters Rs. 40—2—60	40 × 3 × 11 =	1,320
3 Assistant Masters Rs. 30—2—40 ..	30 × 3 × 11 =	990
3 Demonstrators on Rs. 40	40 × 3 × 11 =	1,320
	Total ..	5,456
Recurring annual expenditure on maintenance *i.e.*, loom, accessories, railway freights, house-rents and services, etc... ..		2,000
Travelling expenses		1,000
Scholarships		414
	Total, Recurring ..	8,870

The non-recurring expenditure of Rs. 6,000 is on account of the purchase of looms, yarn, furniture, etc.

ITEM 67. **Appointment of an Industrial Engineer.**

Recurring	.. Rs. 9,625	Non-recurring ..	.. Rs. *Nil*
Total ..	.. „ 9,625	Ultimate annual recurring	.. „ 12,900

Remarks.—In the current year's budget provision has been made on account of the appointment of an Assistant Director of Industries on Rs. 350 *plus* Rs. 90 per mensem compensatory allowance. The Director of Industries considers the appointment of an Industrial Engineer to be essential if any progress is to be made in the Department. The Director can carry on at present without an Assistant Director if an Industrial Engineer is appointed under him. This officer will be qualified to deal with crafts and industries other than the textile industry and he will be of the standing of an experienced manager having about ten years' industrial experience. A scale of Rs. 800—50—1,000 per mensem has accordingly been proposed for this appointment. He will also be in receipt of conveyance allowance of Rs. 75 per mensem. A provision of Rs. 9,625 on this account is made in the next year's budget.

ITEM 68. **Appointment of an Industrial Chemist.**

Recurring	.. Rs. 2,750	Non-recurring	.. Rs. *Nil*
Total	.. „ 2,750	Ultimate annual recurring	. „ 3,000

Remarks.—It is proposed to appoint a young chemist on Rs. 250 per mensem to work in collaboration with the Principal of the Royal Institute of Science. A suitable chemist will thus be trained up who with the assistance of the Principal may be able to do useful work in studying the chemical problems in various industries such as the match industry and may be of real assistance to various important industries. A provision of Rs. 2,750 on this account is accordingly proposed in the next year's budget.

35, INDUSTRIES (Transferred)—concld.

MINISTER IN CHARGE—Honourable MOULVI RAFIUDDIN AHMAD

ITEM 69. Extra clerical and menial staff for the Director of Industries.

Recurring	.. Rs.	3,414	Non-recurring	.. Rs.	500
Total	.. ,,	3,914	Ultimate annual recurring	. ,,	3,588

Remarks.—It is proposed to entertain two clerks in the Director's office on Rs. 60 per mensem each and two peons on Rs. 20 per mensem *plus* Rs. 7 per mensem house rent allowance, in view of the increased activities of the Department. These appointments are necessary as the clerical staff of the Director's office is very limited. Out of the two peons, one will be required for the Industrial Engineer to be appointed. Owing to the increased activities of the Department and the appointments of extra officers and clerical staff it is necessary to make additional provision for travelling allowance, etc., as shown below :—

	Rs.	
Travelling allowance	1,000	
Miscellaneous Office expenses	500	
Furniture	500	(non-recurring)
	2,000	

A total provision of Rs. 3,914 (Rs. 3,414 recurring and Rs. 500 non-recurring) is accordingly proposed in the next year's budget.

ITEM 70. Appointment of a dyeing demonstrator.

Recurring	.. Rs.	2,650	Non-recurring	.. Rs.	1,000
Total	.. ,,	3,650	Ultimate annual recurring	. ,,	2,840

Remarks.—At present there is only one dyeing demonstrator in the Industries Department for the whole of the Presidency. He gives instructions in the improved methods of dyeing to the weavers and others and his services are in great demand. The Industries Committee has also recommended the expansion of the activities of the Department by having more dyeing demonstrations. It is accordingly proposed to appoint one dyeing demonstrator on Rs. 150 per mensem with a manual assistant on Rs. 40 per mensem each. The total amount of Rs. 3,650 proposed in the next year's budget is made up as under :—

		Rs.
Demonstrator	150 × 11 =	1,650
Manual Assistant	40 × 11 =	440
Apparatus, etc.		1,000
Working charges		560
	Total ..	3,650

Grand Total "35, Industries" (Transferred) ..	Recurring ..	36,647
	Non-recurring ..	13,500

41, CIVIL WORKS—PROVINCIAL (*Partly Reserved and partly Transferred*)

MEMBER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH

ITEM 71. Formation of the Distributary Remodelling Sub-division on a temporary basis in the Nira Left Bank Canal Division of the Irrigation Development and Research Circle.

Recurring	.. Rs. 11,935	Non-recurring	.. Rs. *Nil.*
Total	.. „ 11,935	Ultimate expenditure in the third year.	.. „ 13,020

Remarks.—The work of remodelling distributaries forms one of the main items of remodelling the Nira Left Bank Canal (Nira Valley Development Project) which was commenced in the year 1925-26 and is still in progress. The remodelling of distributaries requires to be taken up vigorously in order to introduce modules and improved methods of agriculture. Under the present system of distribution of water it is not possible to control effectively the supply of water from outlets to irrigators' fields. The result is that there is much waste of water with consequent loss of revenue to Government and deterioration of the soil owing to over-watering. By introducing modules it will be possible to measure the discharge of water from outlets and to regulate the supply of water to different crops according to their real needs. This will do away with the present waste of water and its attendant evils. It has, therefore, been decided by Government to introduce modules on the Nira Left Bank Canal as soon as possible.

The length of all the distributaries (within Government boundaries) comes to about 132 miles, but the length which will require remodelling is about 400 miles, as many distributaries are not in Government land.

It is not considered possible for the Sub-divisional Officers, Vir and Baramati, to make surveys and prepare plans and estimates in connection with the above work and also to supervise the construction work adequately, so as to keep pace with the remodelling work of the main canal as their time is already fully taken up with the distribution of water, disposal of complaints from cultivators, preparation and submission of assessment papers, etc.

The work to be done is not such as the ordinary Canal staff understand and they could not carry the work through efficiently nor expeditiously. What is required is a selected officer who is capable of designing and constructing the works required. To this end a new sub-division to be named " The Distributary Remodelling Sub-division " with Head Quarters at Baramati is proposed to be formed with effect from the 1st April 1929 for a period of three years. The additional items of expenditure on establishment are as under:—

(*b*) *Pay of Establishment*—

	Rs.	Rs.
4 Temporary Surveyors at Rs. 100 per mensem each	4,400	
Special pay (Sub-divisional allowance) at Rs. 50 per mensem ..	550	
2 Temporary tracers at Rs. 40 per mensem each	880	
1 Temporary Sub-divisional clerk at Rs. 40 per mensem ..	440	
1 Temporary second clerk at Rs. 30 per mensem.	330	
1 Temporary store clerk at Rs. 30 per mensem	330	
2 Temporary peons at Rs. 16 per mensem each	352	
1 Temporary Treasury Guard at Rs. 16 per mensem	176	
1 Temporary Tapali at Rs. 16 per mensem	176	
1 Temporary store chowkidar at Rs. 16 per mensem	176	
	——	7,810
(*c*) *Allowances*—		
Travelling allowance voted	2,475	2,475
(*d*) *Contingencies*—		
Contingencies	1,650	1,650
Total provision for eleven months ..		11,935

ITEM 72. Creation of a post of an Electrical Sub-Inspector at Aden.

Recurring	.. Rs. 4,272	Non-recurring	.. Rs. *Nil.*
Total	.. „ 4,272	Ultimate annual recurring	. „ 6,720

Remarks.—When the electric supply at Aden commenced in 1926 some arrangements had to be made for carrying out inspection work under the Indian Electricity Act. The work

41, CIVIL WORKS—PROVINCIAL (Partly Reserved and partly Transferred)—contd.

MINISTER IN CHARGE—Honourable Diwan Bahadur HARILAL DESAIBHAI DESAI

there was not then sufficient to warrant the appointment of a whole time Sub-Inspector. In these circumstances a temporary post of an Electrical Inspector for the Aden Settlement and the Aden Cantonment was created and Mr. W. H. B. Wight, Electrical Engineer, Aden Settlement, was appointed thereto on Rs. 300 per mensem *plus* a conveyance allowance of Rs. 50 per mensem, as an experimental measure.

Since the appointment of Mr. Wight the statutory inspection work at Aden has much increased. Mr. Wight's work and duties in his position as Electrical Engineer of the Settlement have increased so much so that he is only able to give a very small portion of his time to the statutory inspection work and it is now impossible for him to carry this on in addition to his own duties. The question of electric supply in Aden is now very important one, as the use of electricity is extending considerably, especially now that supply mains are supplying current to Shaik Othman and that supply is also being arranged for at Kamaran. The time has, therefore, now come when a whole time Electrical Sub-Inspector must be appointed. It is accordingly proposed to create a separate post of an Electrical Sub-Inspector for Aden on the following emoluments :—

(*i*) Pay up to Rs. 256 per mensem in the scale of Rs. 100—12—460 according to qualifications ;

(*ii*) Special pay for service in Aden at Rs. 50 per mensem ; and

(*iii*) Conveyance allowance at Rs. 50 per mensem.

It is proposed to give a starting pay of Rs. 256 per mensem to the selected officer in view of the facts that apart from its bad climatic conditions Aden is such a long way from Bombay (headquarters) that that officer will have to undertake responsibilities greater than ordinarily fall to other Electrical Sub-Inspector, whose work can be closely supervised by the Electrical Inspector and that he must, therefore, be an experienced and thoroughly competent man.

There will be a saving of Rs. 4,200 per annum as the temporary post created for Mr. W. H. B. Wight, Electrical Engineer, Aden Settlement, will not be required against the cost of Rs. 4,272 during the next year, so the net cost will be Rs. 72 only.

The amount of fees realised on account of inspection work at Aden performed by the Electrical Inspector in 1927-28 was Rs. 161-8-0, and Rs. 62-8-0 up to the end of October 1928. It is likely that this amount will increase with the extension of the use of electricity.

		Rs.
Grand Total—41, Civil Works (Partly Reserved and partly Transferred).	Recurring	16,207
	Non-recurring.	*Nil.*
Grand Total of all heads (charged to Revenue).	Recurring	3,36,456
	Non-recurring.	8,04,355

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE (*Reserved*)

MEMBER IN CHARGE : Honourable Sir GHULAM HUSSAIN HIDAYATALLAH

SIND

(1) PRODUCTIVE

Fuleli Canal

ITEM 73. Improvements to the Fuleli Canal System.

Recurring	..	Rs. *Nil.*	Non-recurring	..	Rs. 10,00,000
Total	..	,, 10,00,000	Ultimate annual recurring	..	,, *Nil.*

Remarks.—Originally the Fuleli was purely a kharif canal. Rabi flow cultivation is of comparatively recent date and came into being because of the excessive consumption of the water supply by the rice growers at the heads of canals. In consequence the zamindars at the tails could not get enough water until the cold weather and have been compelled to resort to rabi cultivation in place of kharif. After the Lloyd Barrage and Canals Construction scheme comes into operation, these rabi supplies will practically cease.

2. At the time of the initiation of the Lloyd Barrage and Canals Construction Scheme, Government announced that steps would be taken to prevent the lower Sind zamindars suffering any material damage on account of the Barrage. The proposals in this note are therefore to that end.

3. The area on the Fuleli considered in regard to the relative levels of the land commanded and the water in the canal comprises two well marked zones, the one down to the Alipur Regulator at the 46th mile in which the land is high and the other below this point to the tail where the land is relatively low.

But from the point of view of the distribution of water there are three areas :

(1) that from the head to about mile 30 ;

(2) that from mile 30 to mile 46 under the influence of the existing regulator there

and

(3) the low lying area below mile 46 to the tail (mile 81/3).

In the early part of the season before the river has risen sufficiently high to cause the canal to flow at Full Supply Level, the Alipur regulator at mile 46 has to be headed up in order to give the high ground immediately above it an early supply. This adversely affects the lands in the lower reach as there are no other regulators lower down the Fuleli to give a corresponding advantage to them in rotation. Further above the Alipur Regulator the influence of the heading up rapidly diminishes and does not improve the position of the branches at or above mile 30.

These conditions are reflected in the figures for intensities of cultivation on the various branches supplying water to these three zones. The following figures are given in illustration of the general proposition :—

I. *Canals now taking off above 30th Mile.*

Name of Branch Canal.	Taking off at.	Kharif intensity per cent.	Rabi intensity per cent.	Total per cent.
Gajawah	.. 25th Mile ..	23·9	2·5	26·4
Pandhiwah	.. 29th Mile ..	40·4	1·8	42·2

Figures are the amount of cultivation in per cent. of occupied area.

It will be seen that these canals have comparatively a poor supply both in kharif and rabi.

II. The following are corresponding figures for some of the *Canals taking off above the Alipur Regulator* 46th mile :—

Name of Branch Canal.	Taking off at	Kharif intensity per cent.	Rabi intensity per cent.	Total. per cent
Dokis wah	.. 45/4 mile ..	72·4	1·9	74·3
Jagsi wah	.. 40/3 mile ..	84·4	0·0	84·4
Chandan wah ..	.. 46 mile ..	84·5	1·8	86·3

Figures are the amount of cultivation in per cent. of occupied area.

It will be seen that these canals are under scarcely any necessity to cultivate rabi.

III. Similar figures for some representative *Canals at the tail* are :

Name of Branch Canal.	Taking off at	Kharif intensity per cent.	Rabi intensity per cent.	Total per cent.
Sherwah Large ..	.. Tail ..	47·4	16·4	63·8
Aliwah System ..	.. Tail ..	41·4	8·2	49·6
Ghar Kadhan.. ..	.. 80th mile ..	50·8	10·0	60·8
Sanhi Guni	.. Tail ..	29·5	14·6	44·1

Figures are the amount of cultivation in per cent. of occupied area.

These figures show clearly that compared with neighbouring lands higher up these lands have a much smaller kharif supply and where the totals in one or two cases reach respectable proportions this is due to comparatively large percentages of rabi cultivation.

The figures in the three tables given above taken together show : —

(1) that the high lands above the influence of Alipur Regulator get a comparatively poor supply of water in both in kharif or rabi ;

(2) that the Alipur Regulator gives a very abundant supply to those fortunate branches taking off directly above it ; and

(3) that the tail branches get a comparatively meagre kharif supply but make up for this to some extent by a rabi supply which however will soon be cut off.

It is important to observe, and for a reason which will appear, to remember that the channels mentioned in the last table do not flow throughout their entire length in the kharif season. This is the case also with many other branches on the Fuleli. If, therefore, something is not done quickly these tail areas on the branches which now get no kharif supply are in danger of going completely out of cultivation in 4 years' time and the people will be destitute.

It will thus be seen that in the absence of other regulators all lands not commanded by the Alipur Regulator suffer when the river is low. Further when rain falls the low lying land at the tail of the Fuleli, where also rainfall tends to be heaviest, quickly becomes covered with water and no canal water is required for days. If, therefore, water is admitted into the canal in sufficient quantity to irrigate the higher and drier ground at the head the tail lands are liable to be flooded, and in this case again, the only lands which can be given their due requirements of water are the lands commanded by the Alipur Regulator. So the lands served by what may be called unregulated water suffer either from drought or flood thereby demonstrating the very great necessity for providing for complete control of the waters in the Fuleli Main Canal by means of regulators. Hitherto in dealing with future irrigation conditions on the Fuleli the results of an average year have been considered but the Fuleli is liable even now to suffer in years of low river or late rise or early fall. After the Barrage Canals begin to operate, the effects of such bad years will be intensified unless the proposed improvements are carried out. The improvements therefore will not only safeguard the interests of the Fuleli zamindars in average years but will alleviate the effects of years of adverse inundations. The improvements would also be needed in order to protect the interests of all zamindars and to give all fair treatment even if the Barrage had not been under construction.

To fulfil Government's pledges to safeguard the interests of the Fuleli tract as a whole, the following works are therefore necessary :—

(*a*) Construction of three additional cross regulators on the main canal at miles 27, 64 and 71.

(*b*) Construction of distributaries taking off above the cross regulators to feed the karias taking off at present direct from the main canal.

(*c*) Improvements to the Fuleli Escape to enable it to function properly.

(*d*) Regrading and re-sectioning of branch canals including construction of cross-regulators and escapes where necessary and moduling karia heads.

(*e*) Widening the main canal to admit an extra discharge of 1,500 cusecs at head.

(*f*) Improvements to Alipur Regulator.

4. The reasons in detail for each of these works are as follows :—

(*a*) At present as already stated there is only one regulator at mile 46 (Alipur) and it is impossible to regulate and distribute the available supplies properly in the different sections of the Fuleli with one Regulator. Three more cross-regulators, one at mile 27, the 2nd in mile 64 and the 3rd in mile 71, are therefore proposed for this purpose. The three new cross-regulators

with the existing Alipur Regulator at mile 46 and regulators at the heads of branches taking off at the extreme tail of the Fuleli, will divide the main canal into 5 sections, so that in the early abkalani when the supplies are low, each section can be worked in rotation and be given full supply alternately with others. This is not possible without cross-regulators. It will also be possible by means of these regulators to protect more effectively the lower low-lying reach from floods at the time of rainfall.

(*b*) When water is headed up at the regulators the karias taking off directly from the main canal and immediately below the regulators, will be adversely affected. New distributaries on both sides taking off above each regulator and serving the area up to the next regulator will therefore be necessary.

(*c*) The Fuleli Escape does not function properly at present and in its present state can hardly pass half its designed discharge. When rainfall occurs it is generally at a time of year when the canal is running full. The zamindars then immediately close their karias, especially those in the lower reach. The level of water at the head of the canal is also reduced as quickly as possible or the canal may be closed entirely according to the amount of rain which has fallen but until the effect of this reduction at the head is felt, the water tends to accumulate at the tail of the canal and causes breaches and flooding of the cultivation. It is therefore very necessary to improve the Fuleli Escape so that it may function properly and be able to dispose of all surplus discharge at all times.

(*d*) As areas at the tails of most of the branch canals, which at present receive rabi water, are to be given kharif supplies, regrading of the branches to carry the designed kharif discharges right up to the tail is necessary. For the proper control of water, cross regulators are also required on the branches, as on the main canal, and escapes at suitable points are further required to prevent breaches.

It has been pointed out above that certain branch canals do not flow throughout their entire length during the kharif season. On the Fuleli there are at present actually 33 branches. Of these, 27 will remain and the area commanded by the others will be taken over by the Barrage canals. Among these 27, there are 14 cases of this kind, while other branches suffer to a greater or less degree through deficiency at the tail. A proof of this is found by an examination of the figures for kharif and rabi cultivation for the top halves and lower halves of branches. This comparison shows that while the kharif intensities in the upper halves of the branches are from twice to three times the kharif intensities in the lower halves, the rabi intensities are generally from twice to three times as great in the tail sections as in the head showing that the tail sections in general get little kharif water.

Now all these 14 cases with three exceptions occur from the 57th mile downward.

The three exceptions* mentioned above actually take off above the Alipur regulator. These facts very clearly demonstrate—

(1) that regulator construction alone is insufficient to provide equitable distribution to individual karias; and

(2) that the first essential to any improved system of distribution in the canal is adequate control of the volume of water after it enters the branches so that it will not all be absorbed by the karias or outlets at the heads. Proof that such absorption does occur lies in the fact that the increased discharge of 250 cusecs which has been obtained by the construction of the new head regulator in 1924 has all been absorbed in the upper portion of the canal above Alipur Regulator and no additional supply passes below it even when Alipur is fully open. The only known method of obtaining the required equitable distribution is by the provision of modules to all karia heads. This method of regulation is common in the Punjab and United Provinces, and has already been successfully adopted on many canals throughout Sind all of which are working satisfactorily. The provision of such modules is the absolutely essential condition precedent to the improvement of the Fuleli System without which the large amount of money to be expended on the improvements would be wasted.

(*e*) This work is dealt with in paragraph 5 (below).

(*f*) At present the Alipur regulator cannot be completely closed. The result is that in time of rain leakage occurs through the regulator endangering the canals at the tail. It is proposed to fit gates in lieu of the present needles to this regulator to make a complete closure possible when necessary.

5. The whole question of the Fuleli improvements was discussed by Government officers with the zamindars at Badin and again at Hyderabad. The Zamindars asked that the supplies in the Fuleli should be increased as they considered that the duties adopted for the remodelling of the branches were rather high. They were of the opinion that conditions in the Fuleli tract were similar to those in the Karachi Canals Division where lower duties had been adopted on the

* Shahwah, Mulchandwah, Imamwah.

recommendations of the Karachi Conferences of 1921 and 1923. As a concession therefore Government have decided to increase the discharge of the Fuleli by 1,500 cusecs and to widen it at the head to admit this extra discharge, thus reducing the duties of rice and dry crops.

6. At the Conference at Badin a feeling was voiced by zamindars that in the event of a possible Barrage at Kotri or Jherruck, the money spent on improvements under contemplation would be wasted. But this is not the case. The alterations and improvements now proposed will in fact be required even after a Barrage is constructed in Lower Sind.

7. For facilitating the execution of the improvements contemplated the Fuleli Canal will be divided into 5 sections as under, comprising the following works : —

Section.	Works proposed.	Cost of I-Works. Rs.
No. 1—From head to mile 27 where the first new cross regulator will be constructed.	Widening the main canal at head—Rs. 3·33 lakhs (to be carried out with the 5th section) ;	
	Regrading and re-sectioning main canal, if necessary, and moduling all direct flow karias ; and Remodelling and moduling Dodowah and Gajawah.	1,66,000
No. 2—From mile 27 to mile 43 (*i.e.*, about 3 miles above Alipur Regulator).	Regrading and re-sectioning of the Fuleli, if necessary, including moduling of all direct flow karias ; Regulator at mile 27 ; remodelling and moduling Pandhiwah, Mubarakwah, Jagsiwah and Bahawali wah.	5,03,064
No. 3—From mile 43 to mile 62 (*i.e.* 2 miles above the second new Regulator).	Regrading and re-sectioning of the Fuleli, if necessary, including moduling of all direct flow karias ; Improving Alipur Regulator ; a new distributary on the Right Bank to feed Jamsherwah and direct karias extending up to Mirwah Talhar ; a new distributary on the Right Bank from the head of Mirwah Talhar to mile 64 ; remodelling and moduling Shahwah, Dokiawah, Jamsherwah, Mirwah Talhar, Meherawah, Chandanwah, Imamwah Janubi, Mulchandwah and Nasirwah.	10,12,733
No. 4—From mile 62 to mile 70-3.	Regrading and re-sectioning of the Fuleli ; Regulator at mile 64 ; Remodelling and moduling the Manikwah ; distributaries on the Right and Left Banks.	3,14,033
No. 5—From mile 70-3 to tail mile 81-3.	Regulator at mile 70-3 ; regrading and re-sectioning of the Fuleli, if necessary, including moduling of direct karias ; Distributaries on the Right and Left Banks ; Remodelling and moduling Shadiwah Large, Shadiwah Right Bank Distributary, Alibahar Karo, Sherwah, Aliwah, Saidawah, Kaziawah, Ghar Kadhan, and Sanhi Guni ; Remodelling Fuleli Escape.	17,41,270*
	* This includes Rs. 3,33,000 for widening the main canal at head.	
	Total ..	37,37,100

The improvements will be carried out in compartments from the tail upwards. Each of the five sections into which the canal has been sub-divided can be taken up and completed separately as each is self-contained with the exception of widening the Fuleli at head which has to be taken up along with the fifth, *i.e.*, tail section, so as to make available the additional discharge required for the tail section.

The total cost of all improvements is Rs. 37,37,100 for ' Works ' only.

Financial aspect.

8. The present average annual cultivation is 4,07,378 acres. This is composed of 3,26,651 kharif and 80,727 rabi. On the area which will remain on the Fuleli after the transfer of certain lands to the Lloyd Barrage and Canals area the present annual Kharif cultivation is 2,47,472 acres. After the L. B. & C. C. come into operation and after the improvements are carried out

	Rs.
Works ..	37,37,100
Establishment ..	8,97,304
T. & P. ..	1,12,113
Leave and Pension charges.	1,88,435
Total, Direct ..	49,34,952
Capitalisation of abatement of land revenue.	25,856
Audit and Accounts charges.	37,235
Total, Indirect ..	63,091
Total, Direct and Indirect ..	49,98,043

it is estimated that the annual kharif cultivation will be 3,50,080 acres. The increase in annual kharif cultivation will therefore be 1,02,608 acres. Net extra revenue obtainable from this area at an average rate of Rs. 3-8-0 per acre will be Rs. 3,59,128. The total cost of the schemes including all* charges is Rs. 49,98,043. The improvements proposed will therefore give a return of Rs. 3,59,128×100/49,98,043=7·19 per cent.

From the experience gained on canals which have been moduled and in view of the low duties now adopted, it can very reasonably be expected that these figures of future cultivation will largely increase.

The decrease in rabi revenue has not been taken into account as no rabi can in any case be guaranteed after the Barrage canals commence to operate so that this net loss will not in any way be due to this scheme.

9. It is proposed to commence all works in the 5th section, together with the widening of the Fuleli at head, in the ensuing year and a sum of Rs. 10 lakhs has been provided for them in the budget. The works proposed to be commenced next year with their cost are as shown below :—

	Cost of I-Works Rs.
1. Constructing a new Regulator	69,751
2. Resectioning and regrading the Fuleli from mile 70-3 to tail (81-3) and moduling all karias taking off direct from the main canal in this reach not otherwise provided for	35,000
3. Remodelling and moduling of the Shadiwah Large System excluding the portion coming under the L.B. & C.C. Scheme	1,32,000
4. (A) Constructing a new distributary on the Left Bank from above the new regulator at mile 70-3 to feed the existing Shadiwah Right Bank Distributary and all direct karias ex. Fuleli up to the Alibahar Karo, .. and	
(B) Remodelling and moduling Shadiwah Right Bank Distributary	90,483
5. Remodelling and moduling the Alibahar Karo excluding the portion coming under the L.B. and C.C. Scheme	46,500
6. Remodelling and moduling the Sherwah System	65,000
7. Remodelling and moduling the Aliwah system	1,02,000
8. (A) Constructing a new distributary on the Right Bank from above the new Regulator at mile 70-3 to feed the Saidawah and Kaziawah and all direct karias ex. Fuleli up to the Mithnawah and	
(B) Remodelling and moduling the Saidawah and Kaziawah ..	4,33,000
9. Remodelling and moduling the Ghar Kadhan	44,768
10. Remodelling and moduling the Sanhi Guni	1,62,540
11. Remodelling the Fuleli Escape	2,27,228
12. The widening of the Fuleli at head. (This must be undertaken with this section in order to obtain the necessary increased discharge) ..	3,33,000
Rs. ..	17,41,270

10. The annual expenditure proposed is as follows which will enable the whole scheme to be completed in time for the abkalani of 1933 :—

	Rs. (Lakhs)
1929-30	10·00
1930-31	11·94
1931-32	7·18
1932-33	5·21
1933-34	3·04
	37·37

Grand Total—55, Irrigation (Reserved) .. { Recurring .. Rs. *Nil*; Non-recurring .. „ 10,00,000

56-A—CAPITAL OUTLAY ON IMPROVEMENTS OF PUBLIC HEALTH—TRANSFERRED.

MINISTER IN CHARGE—Honourable Dewan Bahadur HARILAL D. DESAI.

ITEM 74. Installation of additional Paterson filters for the Poona Cantonment Water Supply.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 2,01,295
Total	.. ,, 2,01,295	Ultimate annual recurring	.. ,, *Nil*

Remarks.—The existing filters at the Poona Cantonment Water Works were installed in the year 1916 and are designed to filter 3 million gallons water per day. The average consumption in 1916 was 1·64 million gallons per day and has now increased to 2·8 million gallons per day. During the last hot weather the consumption was slightly more than 3 million gallons per day for several days in the month of May. The existing filters have therefore reached their limit of capacity. Considering the rapid growth of consumption it is desirable to provide for an eventual supply of 6 million gallons per day. Three large filter units are proposed to deal with this additional supply of 3 million gallons, but only one unit will be installed at present, the other two being added later on when found necessary. The filter house and the coagulating tank, neither of which can be built in sections economically, are designed to meet the eventual requirements. The estimated cost of the works proposed at present is Rs. 1,58,500 net, or Rs. 2,01,295 inclusive of percentage charges at 27 per cent., as under :—

	Rs.
Works outlay	1,58,500
Establishment charges at 24 per cent.	38,040
Tools and Plant at 3 per cent.	4,755
Total ..	2,01,295

2. The increased output of filtered water after the addition of the filter, will be 1,000,000 gallons per day. Assuming that the whole of this quantity will be used at least during the month of May, then the gross revenue from the sale of this water will amount to Rs. 15,500 at 8 annas per 1,000 gallons. This figure is for obvious reasons an approximate one but gives a rough idea of the result of the proposal. When the improvement of the entire distribution system is carried out, which will be within the next few months or a year, the increase in consumption may be expected not only in May but in other months also or parts thereof. The revenue may accordingly be expected to be augmented.

3. The capital cost of these water works as it stood at the close of 1926-27 was Rs. 10,70,490. The average gross revenue for the three years ending 1926-27 was Rs. 3,00,439 and the average expenditure during the same period Rs. 2,64,853. The average net profit was thus Rs. 35,586. The revenue in future years is likely to be in excess of this figure on account of the increased consumption after the proposed improvement is carried out.

ITEM 75. Improvements to Kirkee Water Supply.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 2,00,000
Total	.. ,, 2,00,000	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—The Kirkee Water Works at present belong to the Military Authorities. It is proposed that the Government of Bombay should purchase these works for Rs. 5 lakhs, the payment being made in 20 annual instalments of Rs. 25,000 each, commencing from the year following that in which the transfer is brought into effect. The water supply system is to be maintained by the Bombay Government at their own expense and they will be responsible for the supply and distribution of pure water required for all military purposes within the Kirkee Cantonment under the condition pertaining to the supply of water to civil consumers in the area. Government have to start, within six months of the date of the transfer of works, the following improvements to ensure an adequate supply :

(*a*) to tap the Mutha Right Bank Canal during the monsoon months when a satisfactory supply cannot be given from Pashan so as to deliver water at Holkar Bridge Pumping Station sufficient to ensure a supply of pure water up to a maximum of 1,000,000 gallons per day into the high level reservoir near the Ammunition Factory ;

(*b*) to erect a 250,000 gallon capacity elevated service reservoir near the Ammunition Factory.

The cost of these works including centage charges is estimated at Rs. 6,60,464. It is proposed to provide Rs. 2,00,000 next year for these works as the transfer of works is expected to be made in 1929. The proposal that this Government should take over by sale the Kirkee Water Works has emanated first from the Military authorities. The

56-A—CAPITAL OUTLAY ON IMPROVEMENTS OF PUBLIC HEALTH—TRANSFERRED—concld.

MINISTER IN CHARGE—Honourable Dewan Bahadur HARILAL D. DESAI.

Collector of Poona, the Commissioner, Central Division, the Executive Engineer, Poona Water Works Division. and the Sanitary Engineer to Government are unanimous in accepting the proposal.

The advantages which would accrue to this Government if these water works are taken over are :—

(*i*) Administrative and technical control would be centralised ;

(*ii*) The very necessary improvements could be carried out early ;

(*iii*) Kirkee could be supplied with Kharakwasla water in the event of a failure of Pashan Lake ;

(*iv*) The scheme would be financially profitable to this Government as even at a very modest calculation it is expected to yield a net profit of about Rs. 25,000 per annum after provision is made for, (1) 6 per cent. interest on capital, (2) depreciation charges on the whole water works, (3) the total running costs and (4) a percentage of the cost of the establishment of the Executive Engineer, Poona Water Works (including leave and pension charges).

This is on the assumption that all the proposed improvements would be carried out in the very first year of taking over the water works ; that the rate of interest would be 6 per cent. ; that the consumption of water would remain at the same level as now (*i.e.*, when the pressure is low, the supply is limited and even rationed in time of scarcity) ; and also that a percentage of the cost of Executive Engineer and his establishment would be met by the Water Works. In fact the proposed improvements would be spread over a number of years and would be carried out in their order of urgency as and when found necessary; the rate of interest would not be more than 5 per cent.; the consumption of water would be bound to increase at once by about 100,000 gallons per day and that the *pro rata* cost of the Executive Engineer's establishment debited to the Kirkee Water Works would practically be a saving to this Government. All these factors go to yield to this Government a very substantial amount of recurring revenue. The scheme is thus a very lucrative business proposition.

The provision proposed during the year 1929-30 as stated above is Rs. 2,00,000 against the estimated cost of Rs. 6,60,464 made up as under :—

	Rs.
Net cost of the works	5,20,050
Establishment charges at 24 per cent.	1,24,812
Tools and Plant charges at 3 per cent.	15,602
	6,60,464

Grand Total—56-A—Capital Outlay on Improvements of Public Health—Transferred	Recurring	.. Rs. *Nil.*
	Non-recurring	.. ,, 4,01,295

60-A, OTHER PROVINCIAL WORKS NOT CHARGED TO REVENUE (Reserved)

MEMBER IN CHARGE—Honourable Mr. J. L. RIEU

ITEM 76. Karachi Land Exchange Scheme.

Recurring	.. Rs. *Nil*	Non-recurring	.. Rs. 6,00,000
Total ..	.. „ 6,00,000	Ultimate annual non-recurring	.. „ *Nil*

Remarks.—The need for the expansion of the City of Karachi for residential and industrial purposes has been keenly felt for the past twenty years. This expansion was however only possible if the Government of India were prepared to relinquish to the Bombay Government large areas of land in their possession in the Cantonment and to move the Cantonment, or at any rate a portion of it, further away from the city. At present these military lands intervene as a barrier between the city and the open country immediately behind, while at the same time they are the most suitable areas for immediate residential development. A scheme of expansion was formulated, but it had to be abandoned owing to the war. The shortage of house accommodation during the war and thereafter again brought this question to the front. The Karachi Housing Committee in 1919 also urged the need for the expansion of the City. Since then the Bombay Government have been in constant negotiation with the Government of India with a view to arriving at some settlement acceptable to both parties. As a result of prolonged and careful negotiations a scheme has now been evolved under which an area of nearly 500 acres of land with buildings in the Cantonment will be placed by the Army Department at the disposal of the Bombay Government on payment by them of the estimated cost of construction by the Army Department of new military buildings in lieu of those to be surrendered under the scheme. The cost of the new buildings is estimated at Rs. 32,48,000; but it is not proposed to pay the whole of this amount at once but in four instalments as shown below, since the Army Department will evacuate the land gradually, the entire area being surrendered by the end of five years :—

	Amount.	Date of payment.
	Rs.	
1st instalment	6,00,000	Early in the financial year 1929-30.
2nd instalment	6,00,000	One year after the payment of the first instalment.
3rd instalment	10,24,000	On surrender of the Fitzclarence Lines.
4th instalment	10,24,000	One year after the payment of the third instalment.

It has further been agreed that after the first instalment has been paid subsequent instalments will not be demanded until the previous instalments have been exhausted. In addition to the amount of Rs. 32,48,000, this Government will be required to pay to the Cantonment authorities suitable compensation for the loss of their revenue in the Cantonment derived from local taxes. The amount of this compensation has not yet been determined, although at present it is estimated at Rs. 2,50,000.

The total revenue derivable by this Government from the whole area is estimated at Rs. 43,21,000. This estimate is arrived at after taking into calculation the probable amount of compensation payable to the Cantonment authorities and the expenditure which will be incurred on the development of the area. According to the terms of the settlement any surplus profits, which may accrue from the sale of the plots after the Government of India have been paid Rs. 32,48,000 and the Cantonment authorities have been fully compensated and after all the expenditure has been incurred on the development, will be shared equally between the two Governments. It is therefore anticipated that the scheme will not only be of material benefit to the city of Karachi but will also be a profitable one for Government.

		Rs.
Grand Total—Other Provincial Works not charged to Revenue (Reserved)	Recurring ..	*Nil*
	Non-recurring ..	6,00,000
Grand Total of all heads (not charged to Revenue)	Recurring ..	*Nil*
	Non-recurring ..	20,01,295

STATEMENT FF.

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1929-30

List of new major works for 1929-30 under the head 41, Civil Works—Provincial

Executive Division	Locality	Name of work	Amount of estimate	Proposed provision	Remarks
			Rs.	Rs.	
		General Administration			
1. Karachi Buildings.	Karachi ..	Acquisition of the Collector's bungalow.	1,00,000	1,00,000	This bungalow belongs to a private individual, *viz.*, F. E. Dinshaw, Solicitor, Bombay. It was built about the year 1906 to serve as Collector's residence and leased to Government on a monthly rental of Rs. 170. The land on which the building stands is Government property. The lease expired on 31st March 1928. Regarding this bungalow the following three alternatives have been considered :— (1) To renew the lease ; (2) to let the landlord hold the site on the terms mentioned in the lease ; (3) to acquire the bungalow with out-houses. It has been decided that the best and most profitable alternative is to acquire the bungalow and the out-houses.
2. Eastern Nara.	Chachro, Diplo, Mithi.	Mukhtyarkars' Kacheries.	2,40,000	1,20,000	All these buildings are in a tumble down and dangerous condition owing to the heavy rains of August 1927 and it is sheer waste of money to patch them up any longer. On the occasion of the next rains it is practically certain that they will be washed away altogether. The provision of new buildings is therefore a matter of immediate and imperative necessity.
		Total, General Administration ..		2,20,000	
		Police			
3. Kanara.	Mundgod ..	Remodelling the existing block of Police Lines and constructing new quarters and police lines so as to accommodate 1 Sub-Inspector, 7 Head Constables and 7 Constables and a well.	22,503	15,000	Of the two existing blocks of Police lines at Mundgod one is reported by the Assistant Director of Public Health to be quite unfit for human habitation. The rooms are dark and ill-ventilated. There are no windows, no bathrooms and no drains. Further it is very difficult to secure suitable houses on hire for the men there. The Sub-Inspector is living in a very rickety house in the town. In these circumstances it is imperative to convert one of the existing two blocks and to build a third block for accommodating the whole strength of the Police Station. An additional plot of land measuring 12 gunthas is proposed to be acquired to accommodate some of the above quarters. The remaining quarters can be built on the existing site.
4. Eastern Nara.	Chachro ..	Construction of a police office and quarters for 1 Sub-Inspector, 2 Head Constables (Mounted) and 7 Constables (Mounted) and other subsidiary buildings.	39,300	39,300	The existing buildings are of kutcha structure and have been damaged very considerably by the heavy rains of 1927. These buildings are considered to be beyond repair and hence new buildings are necessary. A few rooms in the police lines have been just patched up to enable some office work to be done and records to be taken care of, till new offices are built. The District Superintendent of Police has temporarily built kutcha chowras for the policemen to give them shelter as they cannot find accommodation in the villages. The Sub-Inspector is also unable to get any decent quarters in the villages. The site of the existing buildings is to be used.

Executive Division	Locality	Name of work	Amount of estimate	Proposed provision	Remarks
			Rs.	Rs.	
		Police—contd.			
5. Eastern Nara.	Diplo ..	Construction of a police office and quarters for 1 Sub-Inspector, 2 Head Constables (Mounted) and 7 Constables (Mounted) and other subsidiary buildings.	38,300	38,300	The existing buildings were of kutcha structure and have completely collapsed on account of the heavy rains of 1927. Hence new buildings are necessary. The District Superintendent of Police has temporarily built kutcha chowras for the policemen to give them shelter as they cannot find accommodation in the villages. The Sub-Inspector is also unable to get any decent quarters in the villages. The site of existing buildings is to be used.
6. Do. ..	Mithi ..	Construction of a police office and quarters for 1 Sub-Inspector, 2 Head Constables (Mounted) and 6 Constables (Mounted) and other subsidiary buildings.	37,800	37,800	The existing buildings are of kutcha structure and have been damaged very considerably by the heavy rains of 1927. These buildings are considered to be beyond repair and hence new buildings are necessary. A few rooms in the police lines have been just patched up to enable some office work to be done and records to be taken care of, till new offices are built. The District Superintendent of Police has temporarily built kutcha chowras for the policemen to give them shelter as they cannot find accommodation in the villages. The Sub-Inspector is also unable to get any decent quarters in the villages.
		Total, Police ..		1,30,400	
		Education (Transferred)			
7. Head Quarters Works.	Poona ..	Cricket pavilion for the College of Engineering.	12,360	12,300	The site of the old playground which was situated on the Western Side of the hostel of the College of Engineering, Poona, was hilly and useless on the Northern Side, was spoilt by black soil and cut into by the new road on the Western ide. Moreoveg it was too small. The question whether this site should be sold or not was under the consideration of Government, when the Government of India asked for it for their Meteorological Department. This site, when the cricket pevilion on it, was transferred to the Government of India in 1926. And compensation amounting to Rs. 51,272-15-9 was received from that Government. The proposed pavilion is required to be of at least the same area as that of the old pavilion, especially as two Gymkhanas, the College and Diploma Students' Gymkhanas, have now to be accommodated, whereas formerly there was only one. Both require small dressing rooms and store rooms for their kit and one room in common. These requirements cannot be reduced. As the old Pavilion which was valued at Rs. 4,500 was constructed from private subscriptions and as the sale proceeds of the old pavilion have already been credited to Government and as Government have profited by the transaction it is incumbent on them to replace the old pavilion by a new one.
		Total, Education (Transferred) ..		12,300	

Executive Division	Locality	Name of work	Amount of estimate	Proposed provision	Remarks
			Rs.	Rs.	
		Medical			
8. Presidency.	Bombay ..	Quarters for nurses for Infectious Diseases at the St. George's Hospital.	15,739	15,700	The present quarters are a katcha building and have become unsafe for occupation. Land is available.
		Total, Medical ..		15,700	
		Communications.			
9. Surat and Broach.	Broach ..	Protecting compounds of Government bungalows in the civil station from erosion by the river Narbada.	19,500	19,500	The river Narbada has been eroding its northern bank at Broach for some years past. The erosion is partly natural and partly due to the groynes put up by the B. B. & C. I. Railway at their bridge to divert the river current from the southern bank with a view to protect the bridge. There is no immediate danger to important parts of the city on this account but the erosion is now encroaching upon the compound of Government buildings (situated on the bank) in the civil station, *viz.*, District Judge's bungalow, District Superintendent of Police's bungalow and the Assistant Collector's bungalow. It is therefore very urgently necessary to provide some protection to the bank from further erosion.
10. Head Quarters Works.		Asphalts spraying over the roads in Mahableshwar.	8,000	8,000	This work needs to be taken in hand at once in order to lessen the dust nuisance. The estimate has been reduced to its present figure which is the amount recovered from motor fees in 1927-28 less the amount transferred to the municipality on account of roads in their charge.
11. Sholapur.		Improving the surface of and widening the Mohol-Pandharpur Road.	14,360	14,300	The motor traffic between Sholapur and Pandharpur is at all times large. Both are big towns with close trade and official connections. The Railway journey between them is tedious and dilatory in the extreme. The Mohol-Pandharpur Road is quite unfit to carry the heavy traffic and after heavy rain it is barely fit for motor traffic at all. The road is entirely unbridged and though it crosses many nallas—some of considerable size—it has only one paved crossing. The road is also in places very narrow indeed, only barely sufficient for two vehicles to pass. This is very inconvenient and where it occurs at points where the road runs on a bank is highly dangerous and likely to lead to serious accidents when the road is crowded. The surface is also bad in places particularly in the portion between Mohol and Penur. All these defects require to be removed as early as possible.
		Total, Communications ..		41,800	
		Grand Total, 41-Civil Works ..		4,20,200	

List of new major works for 1929-30, under the head 60, Civil Works.

Executive Division	Locality	Name of work	Amount of estimate	Proposed provision	Remarks
		Education (Reserved)	Rs.	Rs.	
1. Presidency.	Bombay ..	Purchase of land from the Bombay Education Society to cover the debt the Society owes to Government.	8,39,000	8,39,000	In 1917 a scheme was submitted to Government for the amalgamation of the Indo-British Institution with the Bombay Education Society. At that time the former Institution had a boarding school in Hornby Road and the latter had two boarding schools at Byculla. Both Institutions were carrying on educational work for the benefit of the poorer classes of the Domiciled European and Anglo-Indian community in the Bombay Presidency. The object of the amalgamation was to concentrate the educational efforts of the two old institutions by establishing a day school at Byculla and transferring the boarding schools to a healthier climate at Deolali. A part of the scheme was that Government should take over the Hornby Road premises of the Indo-British Institution at a valuation of Rs. 7½ lakhs, that sum to be paid to the amalgamated Society towards the cost of the new schools. A provision of Rs. 2,00,000 was made in the budget of the year 1918-1919 towards the payment of this amount and the scheme was specifically referred to by the Member in Charge of Education in his speech on the budget in the March 1918 session of the Legislative Council. The scheme was sanctioned in 1920. Government took over the Hornby Road property and paid to the amalgamated Society, the Bombay Education Society, Rs. 7,22,138, after deducting Rs. 27,862, which had been paid by Government to the Indo-British Institution as a building grant. These Hornby Road premises are now occupied by the Sydenham College of Commerce. Government also gave the Society permission to develop or sell the land at Byculla with the buildings standing thereon, and, after refunding the amount of Rs. 48,568, which had been given to the old Society as a building grant to utilise the remainder of the proceeds towards the cost of the new schools. With the amount of Rs. 7,22,000 paid for the Hornby Road property and a sum of Rs. 3,74,000 which the Society received from the Bombay Improvement Trust for a portion of its land at Byculla, the Society built a day school at Byculla and started the work of building the boarding school at Deolali at an estimated cost of Rs. 15 lakhs. The Society did not consider the time opportune, owing to the slump in land in Bombay which was thought at the time to be but temporary, to sell any of its land at Byculla. It was decided to wait for a rise and meanwhile the Society approached Government for a loan of Rs. 6 lakhs which was granted at 6 per cent. interest in November 1924. Later, this amount was found insufficient and another loan of 1 lakh was sanctioned at the same rate on the 14th May 1925. Both loans were advanced from the Provincial Advance and Loan Account, and of the total loan of Rs. 7 lakhs half was made due for repayment on 31st March 1928 and the balance on 31st March 1929, as it was anticipated that before these dates the Society's Byculla property would be sold and would realise more than enough to repay the loans. The loans were given on the security of the Society's Deolali property and of the sale proceeds of the Byculla property. Owing to the continued slump in the land market, the Society has been unable

Executive Division	Locality	Name of work	Amount of estimate	Proposed provision	Remarks
			Rs.	Rs.	
		Education (Reserved) —contd.			to sell any of its land at Byculla. The result is that after paying one instalment of interest on the total loan, amounting to Rs. 24,468, the Society has been unable to pay any further instalments and Government has had to grant postponements of payment of interest from time to time. In January 1927 the Society informed Government that it could pay neither the loan nor the accrued interest thereon and offered Government a portion of its land at Byculla in full payment of all its liabilities to Government. After full and careful consideration of the financial difficulties of the Society and after valuation of the land by the Land Acquisition Officer for the city of Bombay, Government have decided to take over at the valuation of Rs. 36 per square yard such area of land as will cover (1) the loan of Rs. 7 lakhs, (2) the outstanding interest at 5 per cent. amounting to Rs. 90,000 on the 31st March 1928 and (3) the amount of Rs. 48,568 which the Society had to refund to Government under the arrangement sanctioned in 1921 for the development of the Society's Byculla property. The rate of interest on the loan is being reduced from 6 per cent. to 5 per cent. and the total amount comes to Rs. 8,39,000. Of this grant, if passed, Rs. 7 lakhs will be used to reduce the Provincial Advance and Loan Account to the extent of the loan now to be remitted, and Rs. 90,000 will be credited to "Revenue XVI Interest" and Rs. 49,000 to "XXI-Education"
		Total, Education (Reserved) ..		8,39,000	
		Medical			
2. Presidency.	Bombay ..	Hornby Road Scheme No. 7.	13,50,000	13,50,000	The Indo-British Institution site (Bombay Scheme No. 7—Hornby Road) was acquired by the Development Department which paid Rs. 7,22,000 to the owners. The main buildings and their site have been transferred to the Educational Department for the use of the Sydenham College of Commerce. A plot of land measuring 2,000 square yards with the building thereon has been given to the Anjuman-e-Islam for use as a students' hostel in exchange for the Nakhoda Tank site which belonged to them. The tank site originally belonged to the Bombay Municipality and was transferred by it to the Anjuman-e-Islam. As this site was very urgently required for the expansion of the G. T. Hospital Government and the Anjuman-e-Islam mutually agreed to the exchange of sites. 2. The Educational and the Medical Departments have to make the payment to the Development Department for the land and buildings acquired by them. It is proposed to make the payment on 31st March 1930 by borrowing the necessary sum from the Government of India Loan Account. The total cost incurred by the Development Department on Hornby Road Scheme No. 7 up to 31st March 1929 *plus* interest charges on this cost for the year 1929-30 comes to Rs. 13¼ lakhs.
		Total, Medical ..		13,50,000	
		Grand Total, 60-Civil Works ..		21,89,000	

STATEMENT G

STATEMENT OF NEW ITEMS SANCTIONED BY THE FINANCE DEPARTMENT DURING THE YEAR 1928-29 FROM SAVINGS

5, LAND REVENUE (Reserved).

ITEM 1. Creation of an appointment of an "Utara" Karkun in the District Survey Office, Kanara.

Expenditure sanctioned in 1928-29	Rs.	120
Annual average cost	„	420

Remarks.—The map and copying work in the District Survey Office, Kanara, has increased since the introduction of the Pot Hissa Survey in the District last year. This work could not be done efficiently with the present strength of the office. The appointment is self-supporting as fees for the work are recovered from the hissadars. Accordingly, Government sanctioned the creation of a new post of a clerk for the work in the grade of Rs. 30—1/2—40, the expenditure in the current year being met from savings in the budget grants under 5, Land Revenue—Land Records.

Grand total—5, Land Revenue (Reserved) .. Rs. 120

ITEM 2. Increase in the conveyance allowance of the Superintendent of Excise, Bombay Sub-division.

Expenditure sanctioned in 1928-29	Rs.	550
Annual average cost	,,	600

Remarks.—The Commissioner of Excise represented to Government that the conveyance allowance of Rs. 50 per mensem allowed to the Superintendent of Excise, Bombay Sub-division, was inadequate having regard to the fact that he had to control over 700 licenses for country spirit, toddy shops and booths, foreign liquor, hemp drugs and opium and had also to supervise the work of a large staff and the smuggling and detection operations. The Commissioner pointed out that the new foreign liquor scheme which was introduced with effect from 1st April 1928 necessitated a considerable increase in the Superintendent's travelling and that the success of the whole scheme depended on the supervision by the Superintendent of the work of his subordinates by frequent surprise visits to the licensed premises and by checking stocks himself. To cope with the outdoor work satisfactorily, it was necessary for the Superintendent to keep a motor car and the Commissioner accordingly recommended that the conveyance allowance of the Superintendent should be raised from Rs. 50 to Rs. 150 per mensem. Government were satisfied that a case was made out for the grant of an increased conveyance allowance. The allowance was accordingly raised from Rs. 50 to Rs. 100 per mensem with effect from 1st April 1928, the extra charge in the current year being met from the savings anticipated in the grant for rewards.

ITEM 3. Entertainment of establishment for the foreign liquor bonded warehouse of Messrs. S. S. Miranda.

Expenditure sanctioned in 1928-29	Rs.	312
Annual average cost	,,	2,098

Remarks.—The Commissioner of Excise reported that Messrs. S. S. Miranda, Foreign liquor licensees, were permitted by him to open a foreign liquor bonded warehouse in Bombay and that the firm proposed to take in hand the operations of blending, colouring and bottling of imported and Indian-made foreign liquor as soon as their warehouse was ready. An establishment consisting of one Sub-Inspector (pay Rs. 70-5/2-100) and two peons on Rs. 21 per mensem each was required to supervise the operations at the warehouse. The firm having agreed to pay the cost of the supervising staff as shown below, sanction to its entertainment with effect from 1st January 1929 was accorded :—

	Rs.	a.	p.	
Pay of one Sub-Inspector (average cost) ..	84	11	2	
Conveyance allowance	10	0	0	
House rent allowance	20	0	0	
Pay of two peons at Rs. 21 each	42	0	0	
House rent allowance to the peons	14	0	0	
Leave and pension contribution in respect of the Sub-Inspector and peons	31	10	9	
Total ..	202	5	11	per mensem.
Cost per annum ..	2,428	7	0	
Contingencies ..	50	0	0	
	2,478	7	0	

The charge in the current year will, in the first instance, be met from savings anticipated in the provision for " Pay of establishment " under " 6, C-Excise, District Executive Establishment ". It will be counterbalanced by the contribution made by the firm on account of pay, allowances and contingencies which will be taken in reduction of expenditure under 6, Excise, the contribution on account of leave and pension being credited to the revenue head XXXIII—Receipts in aid of Superannuation.

Grand total, 6, Excise (Transferred) Rs. 862

24, ADMINISTRATION OF JUSTICE (*Reserved*)

ITEM 4.—Entertainment of an extra clerk for the Additional City Magistrate, Ahmedabad.

Expenditure sanctioned in 1928-29	Rs.	225
Annual average cost	„	660

Remarks.—The clerical staff of the Additional City Magistrate, Ahmedabad, consists of a Sheristedar and one clerk. The total number of cases disposed of during the year 1927 was 922 and the number of muddamal properties received was 253. As the Sheristedar has to write depositions and proceedings, he has very little time to attend to other work, and a single clerk is not able to deal with all the routine work. It was necessary to appoint an extra clerk on Rs. 30-5/2—80 in the Court of the Additional City Magistrate, Ahmedabad.

ITEM 5.—Entertainment of an additional typist-clerk for the District Government Pleader, Ahmedabad.

Expenditure sanctioned in 1928-29	Rs.	270
Annual average cost	„	660

Remarks.—Two clerks were given to the District Government Pleader, Ahmedabad, from 1885. The work both civil and criminal in the Ahmedabad District has since considerably increased and the clerks are not able to cope with the office work. In order to dispose of the work which was falling into arrears, an extra clerk on Rs. 30-5/2-80 has been sanctioned for the office of the District Government Pleader, Ahmedabad.

ITEM 6.—Entertainment of a permanent typist for the District Government Pleader, Poona.

Expenditure sanctioned in 1928-29	Rs.	600
Annual average cost	„	660

Remarks.—Three clerks were sanctioned in 1913 for the office of the District Government Pleader, Poona. In 1920, a temporary typist was sanctioned for this office, and one of the three clerks was withdrawn in November 1922. The work in the District Government Pleader's office has almost trebled since 1913 and there is no possibility of any reduction in it in the near future. It is, therefore, considered necessary to make permanent the appointment of the temporary typist sanctioned in 1920.

ITEM 7.—Entertainment of a clerk and a peon for the Honorary First Class Magistrate at Nadiad.

Expenditure sanctioned in 1928-29	Rs.	540
Annual average cost	„	864

Remarks.—An Honorary First Class Magistrate for the Kaira District was appointed in July 1928, with a view to relieving the Resident First Class Magistrate, Nadiad, of his heavy criminal work. A clerk on Rs. 30-5/2-80 and a peon on Rs. 15 per mensem are needed for the Honorary First Class Magistrate and also a contingent grant of Rs. 2 per mensem for his court.

ITEM 8.—Grant of special pay at Rs. 100 per mensem to the City Magistrate, Ahmedabad.

Expenditure sanctioned in 1928-29	Rs.	855
Annual average cost	„	1,200

Remarks.—Excepting the appointments of District Magistrates, the appointment of the City Magistrate, Ahmedabad, is the most important magisterial post in the Northern Division. Ahmedabad, being a City with immense industrial interests, the duties of the post of City Magistrate are arduous and responsible. The Additional City Magistrate, Karachi, whose work is comparable to that of the Ahmedabad City Magistrate, draws a duty allowance of Rs. 100 per mensem. In the circumstances, Government considered it only equitable that the City Magistrate, Ahmedabad, should be given a similar allowance, and a special pay at Rs. 100 per mensem was accordingly sanctioned for him from the 15th June 1928.

Grand total—24 Administration of Justice (Reserved)	Rs.	2,490

"25, JAILS AND CONVICT SETTLEMENTS"

ITEM 9. Appointment of four additional warders on Rs. 22 per mensem each for guarding condemned convicts at the Dhulia District Prison.

Expenditure sanctioned in 1928-29	..	Rs. 750
Annual average cost	..	„ 1,056

Remarks.—The Indian Jails Committee has recommended that the duty of guarding condemned prisoners should be undertaken by the warder staff and should not be imposed upon the police. The entertainment of these additional warders was sanctioned by the Legislative Council as a new item for the year 1927-28, but the warders could not be appointed until their quarters were constructed. Corresponding reduction has been made in the strength of the police on account of the substitution of the warders.

ITEM 10. Revision of the pay of the Mechanical Engineer in charge of the water works at the Belgaum Central Prison from Rs. 75 per mensem to Rs. 75—5—125 with an increase of Rs. 10 per mensem in the pay of the present incumbent.

Expenditure sanctioned during 1928-29	..	Rs. 85
Average annual cost	..	„ 1,267

Remarks.—The post of Mechanical Engineer was created in 1923 on Rs. 75 per mensem. In view of the responsible nature of his work and the long hours of duty without relief, his pay was found to be inadequate especially as he was not entitled to any increments. It was therefore decided to revise his pay and put him on a time scale basis.

Grand total—25, Jails and Convict Settlements (Reserved) .. Rs. 835

"*26, POLICE (Reserved).*"

ITEM 11. Increase in the strength of the Police guard entertained at Shikarpur Special Prison.

Expenditure sanctioned in 1928-29	..Rs. 1,060
Annual average cost	.. „ 1,291

Remarks.—As there is no Reserve Warder Guard at the Shikarpur Special Prison, an outside guard of 2 Head Constables and 8 Constables is supplied by the Police. Owing to the increase in the population of prisoners due to the increased accommodation recently provided in this prison, the Police guard of 2 Head Constables and 8 Constables was found to be insufficient. Government therefore sanctioned the entertainment of 4 additional Armed Police Constables at this prison, with effect from 24th April 1928. The extra charge involved during the financial year 1928-29 is met from savings available under the head "26, Police—District Executive Force (Sind)—Pay of Establishment—Pay to Armed Police Constables—Sukkur District."

ITEM 12. Addition of 1 Head Constable and 3 Constables to the armed strength of the Poona District.

Expenditure sanctioned in 1928-29	..Rs. 1,212
Annual average cost	.. „ 1,616

Remarks.—The services of a military guard at Government House at Ganeshkhind, Poona, were ordered to be dispensed with by the Government of India with the concurrence of the Government of Bombay and it was decided that Civil Police should undertake the night guard at Government House. During the Poona Season the District Superintendent of Police, Poona, found that owing to numerous calls on the Police for various other duties, it was not possible for him to supply the guard required for Government House. Government have therefore sanctioned the addition of 1 Head Constable and 3 Constables to the armed strength of the Poona District, with effect from 1st June 1928. The extra charge involved during the financial year 1928-29 is met from the respective heads under "26, Police—District Executive Force (Presidency proper)."

ITEM 13. Conversion of the temporary police staff sanctioned for the additional Presidency Magistrate's Court, Mazagaon, into a permanent staff.

Expenditure sanctioned in 1928-29	..Rs. 3,972
Annual average cost	.. „ 4,300

Remarks.—In the year 1922, the appointment of 1 writer Head Constable (summary clerk) and 7 Constables was sanctioned for duty at the court of the temporary Additional Presidency Magistrate, Mazagaon, so long as the temporary appointment of the Additional Presidency Magistrate continued. As the temporary appointment of the additional Presidency Magistrate in question has since been made permanent, it is necessary to make the temporary police staff permanent and Government have accordingly sanctioned the conversion of the temporary police staff mentioned above into a permanent staff of 1 Head Constable and 7 Constables with effect from 22nd June 1928.

ITEM 14. Entertainment of additional constables for policing Worli Development area.

Expenditure sanctioned in 1928-29	..Rs. 1,524
Annual average cost	.. „ 2,511

Remarks.—Two police posts have been established in the Worli Development area since November 1927 to afford police protection to the occupants of the Worli Development chawls pending the provision of a fully equipped police station for the area. This has necessitated the employment of 6 Constables (1 by day and 2 by night for each of the 2 posts). These 6 Constables were provided as a temporary measure out of the existing sanctioned strength of the police force in Bombay City. Since April 1928, the Divisional Police strength has been definitely allocated, for various duties and as no provision on account of this duty exists in the revised allocation, it was necessary to entertain 6 additional Constables for this purpose, especially as the question of opening a new police station at Worli has been postponed until the population in that area is sufficient to justify the opening of a police station. As there was an urgent necessity for giving adequate police protection to the present residents of the Development chawls at Worli, Government have sanctioned, with effect from 7th July 1928, the entertainment of 6 Constables for the 2 police posts established in the Worli Development area. The extra charge involved

"*26, POLICE (Reserved)*"—contd.

during the financial year 1928-29 is met from the savings available in the provision of Rs. 72,565 made under the head "26, Police—Presidency Police—City Police" for the introduction of the combined patrol and fixed post system in Bombay City.

ITEM 15. Addition of one Mounted Police Constable to the Mounted Police Strength of the Nawabshah District for a period of one year in the first instance.

Expenditure sanctioned in 1928-29	..Rs.	398
Annual average cost	.. „	635

Remarks.—The Superintending Engineer, Eastern Nara Circle, represented to the Police authorities in Sind the necessity of a Mounted Constable to escort parties taking Government money from Khadro to Tajjal—the Headquarters of one of the sub-divisions of the Nara Supply Division. In support of the request it was stated that the intervening region was desolate and that there was every chance of the parties being molested and the money being stolen without a Police escort. As the Police Force in Nawabshah District has already been subjected to drastic reduction, it was not possible to spare a Mounted Police Constable for the purpose required by the Superintending Engineer, Eastern Nara Circle. Government therefore sanctioned the addition of one Mounted Police Constable to the Mounted Police strength of the Nawabshah District for a period of one year in the first instance, with effect from 4th July 1928. The extra charge involved during the financial year 1928-29 is met from the savings available under the primary units "Pay and Allowances and Honoraria" under the head "26, Police—District Executive Force (Sind)".

ITEM 16. Entertainment of 3 additional clerks in the Motor Vehicles Department in the Head Police Office, Bombay.

Expenditure sanctioned in 1928-29	..Rs.	870
Annual average cost	.. „	3,360

Remarks.—The strength of the Motor Vehicles Department in the Head Police Office, Bombay, is 1 Superintendent (who is also in charge of arms and ammunition, explosives, petrol, etc., and the Public Land Conveyance Licensing Department), 4 Inspectors and 12 Clerks. The work in the Department has been gradually increasing since 1921. The number of new motor vehicles registered in the year 1921 was 2,158. It increased to 2,529 in 1924 and 3,448 in 1927 and in the first four months of 1928 it was 1,398. Similarly, the number of transfers effected in the year 1921 was 2,244 and 6,968 in 1927. Thus, in view of an all-round increase in the work of the Department, Government have sanctioned, in the interest of efficiency, the appointment of 3 additional clerks on Rs. 60—4—100—3—160 per month, with effect from 6th October 1928. The extra cost involved in the financial year 1928-29 is met from the savings available in the grants under the head "26A, Police—Presidency Police—Public Land Conveyance Licensing Department—Pay of Establishment".

ITEM 17. Addition of seven Police Constables to the strength of the Bombay City Police for new traffic posts.

Expenditure sanctioned in 1928-29	..Rs.	1,300
Annual average cost	.. „	3,084

Remarks.—The new road connecting Hornby Road with Mint Road, which was recently opened to the public, is the shortest route from the Fort to Ballard Estate, and both the vehicular and pedestrian traffic on this road is very heavy. It was therefore necessary to establish 3 new traffic posts as detailed below for the regulation of traffic on this new road from 9 a.m. to 9 p.m. :—

(1) On the West side of Hornby Road at its junction with Napier Road near Messrs. Whiteaway Laidlaw and Company.

(2) On the East side of Hornby Road at its junction with the new road.

(3) At the junction of the new road, Mint Road and Ballard Road.

Six Constables were required to man these three posts. It was not, however, possible to spare these men permanently from the existing Police strength of the Bombay City, as since April 1928 the Divisional Police strength has been definitely allocated for specific duties. However, as the Constables were urgently required for the safety of the public, Government have sanctioned, with effect from 14th September 1928, the entertainment of seven Constables including one Constable as leave and training reserve, for traffic duty at the three new traffic posts mentioned above. The extra charge involved during the financial year 1928-29 is met from savings available under the respective primary units under the head "26, Police—Presidency Police—City Police",

"*26, POLICE (Reserved)*"—contd.

ITEM 18. Creation of a temporary post of a Deputy Inspector of Police in the Bombay City, Criminal Investigation Department.

Expenditure sanctioned in 1928-29	..	.. Rs. 1,740
Annual average cost	..	.. „ 5,220

Remarks.—Since about 1924 the collection of information concerning labour movements in Bombay has been done by an Inspector of Police of the Special Branch, C. I. D., Bombay City, in addition to his other duties. With the great increase in labour activities, trade unions, and mill strikes it is imperative for Government to have accurate information and it was found that this work was more than one man could do. Though the Commissioner of Police reports that the increase in work is sufficient to occupy the time of an additional Inspector and two additional Sub-Inspectors of Police, Government in the interests of economy decided that for the present instead of creating these three extra posts one post of Deputy Inspector should be created to take over the work originally done by the Inspector, and the Inspector set free for full time labour intelligence work. This increase of staff was also necessitated by the increase in office work—filing, correspondence, indexing, etc.—consequent on the very great increase in labour activities. Government have sanctioned the appointment of a Deputy Inspector of Police for a period of one year in the first instance, with effect from 9th November 1928. The extra charge involved during the financial year 1928-29 is met from savings available under the head "26, Police—Presidency Police—River, Harbour or Marine Police—Pay of Establishment".

ITEM 19. Creation of an outpost at Naregal with a police force of 1 Head Constable and 3 Constables.

Expenditure sanctioned in 1928-29	..	.. Rs. 1,056
Annual average cost	..	.. „ 1,335

Remarks—Naregal is a large village with a population of 7,000. In the year 1911 a police station was opened in this village, but in the Retrenchment scheme sanctioned in 1922, it was abolished. Experience has now shown that a police outpost at least is essential. The village is very turbulent and is notorious for its factions. As it lies on the border of His Exalted Highness the Nizam's Territory, the offenders can easily escape out of British jurisdiction. There is a considerable trade in cattle and about 8 to 10 thousand people attend the weekly bazaar. The presence of a police force at this place for the maintenance of peace, on market days in particular, is an absolute necessity. The village, being situated midway between Gadag and Gajendragad, is a halting place for traders and others. In view of the above circumstances, Government came to the conclusion that a police detachment should be posted at this village which would guarantee a timely and effective check on crime and help its detection, and sanctioned the creation of an outpost at Naregal with 1 Head Constable and 3 Constables, with effect from 1st December 1925, as a temporary measure for a period of three years. The period expired on 30th November 1928, but the conditions which required the posting of Police in the village still continue. Government have, therefore, sanctioned the retention of the outpost with 1 Head Constable and 3 Constables as a permanent measure. The extra charge involved during the current year is met from the provision made for the purpose under the head "26, Police—District Executive Force (Presidency proper)".

ITEM 20. Creation of one post of Sub-Inspector of Police in the City of Bombay.

Expenditure sanctioned in 1928-29	..	.. Rs. 2,010
Annual average cost	..	.. „ 2,956

Remarks.—In 1927 Government approved administratively a proposal to create 18 additional posts of Sub-Inspectors of Police to form a reserve for leave vacancies in the cadre of Indian Police Officers in Bombay City. In view of the circumstances mentioned below Government accorded financial sanction to the creation of one of these 18 appointments of Sub-Inspectors of Police in anticipation of the sanction of the Legislative Council. In May 1928 the Commissioner of Police, Bombay, reported that 9 candidates who were sent to the Police Training School in January 1927 for Sub-Inspectors' training were due back early in June last. One of these held a substantive appointment of Sub-Inspector of Police in Bombay City, but there were not sufficient vacancies for the remaining 8 candidates (4 direct nominees and 4 departmental nominees). The departmental nominees have been either provided in the temporary vacancies of Sub-Inspectors or have been reverted to the Head Constables' posts until vacancies occur in the Sub-Inspectors' cadre. According to the terms of the agreement the

direct nominees on successfully passing out of the school are entitled to permanent appointments of Sub-Inspectors in Bombay City. Out of these four direct nominees three were successful, but there were only two permanent vacancies of Sub-Inspectors in the Bombay City Police Force. Hence, it was necessary to anticipate the sanction of the Legislative Council to the creation of one out of 18 additional appointments of Sub-Inspectors of Police mentioned above. The charge has been met from the savings anticipated in the provision made for "pay of establishment" and "contingencies" under the head "26, Police—Presidency Police—City Police".

ITEM 21. Payment of fees to Members of the Committee appointed to assist the Commissioner of Police, Bombay, in the policy of traffic control in the City of Bombay and to advise Government on the various problems connected with it.

Expenditure sanctioned in 1928-29	..	Rs. 150
Annual average cost	..	,, 600

Remarks.—Traffic control in Bombay City is daily becoming more difficult and complicated. There are at present 10,372 motor vehicles on the streets of Bombay in addition to 6,511 other licensed vehicles and a large number of private horse and bullock-drawn conveyances which are not licensed.

This involves many complicated questions, among which are—

(1) the establishment of parking places and rules for the control thereof, (2) the prohibition of vehicles standing in certain streets except for a few minutes, (3) the prohibition of certain classes of traffic in certain congested streets.

Various interests are involved in the disposal of such questions and much time would be wasted in making references to them in the ordinary way. To avoid these difficulties Government have appointed a Committee consisting of (1) The Commissioner of Police, (2) the Municipal Commissioner or his representative, (3) the Chief Presidency Magistrate, (4) a representative of the Western India Automobile Association, (5) a representative of the Bombay Chamber of Commerce, (6) a representative of the Indian Merchants' Chamber and (7) the Deputy Commissioner of Police for the Port to assist the Commissioner of Police and to advise Government. The Committee should meet once every quarter and the Members present will be paid an honorarium of Rs. 30 per meeting. The scheme has been sanctioned as an experimental measure and its continuance will be considered after the Committee has worked for one year.

The amounts shown above represent voted expenditure. The charge in the current year will be met by reappropriation from the grants placed at the disposal of the Commissioner of Police, Bombay.

ITEM 22. Creation of 4 appointments of Head Constables in the Harbour Police Force of the Bombay City.

Expenditure sanctioned in 1928-29	..	Rs. 492
Annual average cost	..	,, 2,307

Remarks.—In October 1928, the Bombay Port Trust Authorities made a proposal to Government for (1) the creation of 4 appointments of Head Constables for duty on the Harbour Patrol and (2) the grant of a special pay of Rs. 5 per mensem to one Head Constable who will assist the Port Trust Officer in the clerical work. At the same time the Port Trust informed Government that they would bear the entire cost involved in their proposal. These 4 Head Constables will be under the control of the Commissioner of Police, Bombay, for the purposes of discipline, pay, housing, etc., like all other members of the Harbour Police. As these 4 Head Constables were urgently required by the Port Trust and as their proposal did not entail any extra cost to Government, it was sanctioned with effect from 21st November 1928. However, as the expenditure on account of these 4 Head Constables has to be incurred in the first instance by the Police Department, the extra charge involved during the financial year 1928-29, is met from savings available under the head "26, Police—Presidency Police—River, Harbour or Marine Police", and a provision of Rs. 1,980 for the purpose has been made in the budget for 1929-30 under the same head, and the corresponding provision on account of recoveries from the Port Trust authorities has also been made in the estimates for 1929-30, under the head "XIX—Police Receipts".

Grand Total, 26 Police (reserved)	..	Rs. 15,784

31, EDUCATION (Tranferred)

ITEM 23. Appointment of a Visiting Professor in Painting at the Sir J. J. School of Art, Bombay.

Expenditure sanctioned during 1928-29	Rs.	2,700
Annual average cost	,,	2,700

Remarks.—It was imperative to strengthen the teaching staff of the Painting classes of the School of Art. It was considered necessary to retain the services of Rao Bahadur Dhurandhar, Teacher of Drawing and Temporary Personal Assistant to the Principal of the School of Art, on his retirement in March 1928. He was therefore appointed as Visiting Professor in Painting from the commencement of the academic year, (*i.e.* from June 1928) on a fee of Rs. 25 per visit, the number of visits to be three per week, *i.e.* a total of 108 visits in the academic year. The creation and the terms of this appointment were based on the analogy of similar appointments of Visiting Professors in the Modelling and Architectural Sections of the School of Art.

Grand Total—31, Education Transferred .. Rs. 2,700

33, PUBLIC HEALTH (Transferred).

ITEM 24. Entertainment of one clerk on the temporary establishment of the Executive Engineer, Sanitary Project Office.

Expenditure sanctioned in 1928-29	..	Rs. 169
Annual average cost	..	,, 480

Remarks.—In his inspection report on the office of the Executive Engineer, Sanitary Project Office, for 1927-28 the Accountant General remarked that greater attention was required to be paid to the proper and systematic maintenance of cash books, registers of works and connected documents. The staff of the accounts branch of the office of the Executive Engineer, consisted of four clerks of which one was detailed for the establishment work. The three clerks had to audit accounts of six sub-divisions and those of the Executive Engineer, Boring Works. On account of the increase in the work of accounts it was not possible with the three clerks to pay greater attention to the proper and systematic maintenance of cash books, register of works and connected documents as desired by the Accountant General. One clerk on Rs. 40 per mensem was accordingly entertained on the temporary establishment of the Executive Engineer, Sanitary Project Office, during the year 1928-29.

ITEM 25. Appointment of a cashier in the office of the Executive Engineer, Poona Water Works Division.

Expenditure sanctioned in 1928-29	..	Rs. 360
Annual average cost	..	,, 720

Remarks.—The total revenue collected in the Poona Water Works Division aggregates about 4 lakhs per annum on account of water supply receipts, out of which the cash realisations represent about 2¼ lakhs. Before the appointment of the cashier the Divisional Accountant was responsible for handling the daily cash receipts and accounting for the same in the books of the Poona Water Works. The Accountant General pointed out that the procedure was not in accordance with the primary principles of accounting in that a Divisional Accountant who is responsible for the maintenance of accounts of a Division should not at the same time be made responsible for the actual handling of its cash receipts which in this case were by no means small. In these circumstances the appointment of a cashier on Rs. 60 per mensem on the temporary establishment of the Poona Water Works Division has been sanctioned with effect from the 1st September 1928. The cashier has to furnish a cash security of Rs. 1,500.

Grand Total—33, Public Health (Transferred) .. .. Rs. 529

34. AGRICULTURE (*Transferred*)

Veterinary Charges.

ITEM 26. Entertainment of an additional clerk in the office of the Superintendent, Civil Veterinary Department, Sind and Rajputana.

Expenditure sanctioned in 1928-29	Rs. 384
Annual average cost	„ 760

Remarks.—Government sanctioned the entertainment of an additional clerk on Rs. 30-5/2-80 with Karachi local allowances for the office of the Superintendent, Civil Veterinary Department, Sind and Rajputana, during the year 1928-29 by reappropriation of funds. The Superintendent's office establishment, which consisted of 3 clerks, had undergone no change since the year 1900. Since that time the activities of the Veterinary Department have expanded. The number of veterinary dispensaries has risen from 3 to 18, horse breeding operations have been taken over from the Army Remount Department, and the Port of Karachi has been opened for the importation of live stock. The development of the Department and the introduction of audit reforms have considerably increased the work of the office, and in order to keep pace with it it has been found absolutely necessary to strengthen the clerical staff by the entertainment of one additional clerk. The extra cost during the current year will be met from the grant at the disposal of the Superintendent, Civil Veterinary Department, Sind and Rajputana.

ITEM 27. Measures for the control of the sclerotium disease of betel-vines in the Bassein Taluka of the Thana District.

Expenditure sanctioned in 1928-29	Rs. 800
Annual average cost	„ 2,909

Remarks.—In the Bassein Taluka of the Thana District the betel-leaf crop has been recently attacked by a fungus disease which has been identified as Sclerotium rolfsii. The disease spreads across a betel-vine garden very rapidly, killing every plant in its course. In order to devise effective measues for stamping it out entirely, Government sanctioned the entertainment of the following establishment under the Plant Pathologist, from 1st December 1928 to 31st March 1930, in the first instance :—

1 Graduate Assistant on Rs. 150 per mensem in the grade of Rs. 150-5-200 as Investigator.

1 Peon on Rs. 16 per mensem.

Chemicals (Rs. 400)

Travelling allowance (Rs. 100).

Service postage (Rs. 50).

The extra charge during the current year will be met from the grants at the disposal of the Director of Agriculture.

ITEM 28. Entertainment of an additional clerk on Rs. 30-5/2-80 per mensem in the office of the Director of Agriculture.

Expenditure sanctioned in 1928-29	Rs. 320
Average annual cost	„ 660

Remarks.—The office staff of the Director of Agriculture has hitherto consisted of 32 men (including 2 Superintendents, 3 Assistant Superintendents, 2 Price Inspectors, 1 Head Clerk, etc.). The work in the accounts branch of the office has however largely increased recently owing to the necessity for the preparation and maintenance of periodical statements of expenditure. The main object of introducing such statements is to ensure accuracy in departmental accounts and to render the financial control efficient. It was therefore necessary to sanction an additional clerk on Rs. 30-5/2-80 per mensem with effect from 1st July 1928. The extra charge during the current year will be met from the grants at the disposal of the Director.

Grant Total 34—Agriculture (*Transferred*) .. .. Rs. 1,504

"37, *MISCELLANEOUS DEPARTMENTS*" (*Reserved*).

ITEM 29. Grant of compensatory allowance to the Lady Inspector of Factories in lieu of private practice.

Expenditure sanctioned during 1928-29	..	Rs. 1,100
Annual average cost	..	,, 1,200

Remarks.—The appointment of a lady factory Inspector on a pay of Rs. 250 together with a conveyance allowance of Rs. 75 *plus* a house allowance of Rs. 50 was created in 1924. Since then the work of the Department has increased and Government also increased the pay of the rest of the staff of the Department. The work of the lady inspector is reported to have been satisfactory. Taking all these circumstances into consideration and also with a view to compensate the lady inspector for the loss of private practice, Government sanctioned compensatory allowance of Rs. 100 in addition to her pay with effect from 1st April 1928. The charge was met from the anticipated savings in the budget allotment of the Factory Inspection Department for the year 1928-29.

ITEM 30. Entertainment of an additional clerk in the Factory Inspection Department.

Expenditure sanctioned during 1928-29	..	Rs. 510
Annual average cost	..	,, 1,120

Remarks.—Owing to the continual increase in the Factory Inspection work, the clerical staff of the Factory Department was found to be inadequate. As an immediate measure of relief, Government on the recommendation of the Collector of Bombay, sanctioned the entertainment of an additional clerk on a pay of Rs. 60—4—100—3—160 per mensem for the office of the Chief Inspector of Factories with effect from 2nd June 1928. The extra cost was met from the anticipated savings in the budget allotment of the Factory Inspection Department for the year 1928-29.

ITEM 31. Revised scale of pay for the Junior Labour Investigator.

Expenditure sanctioned during 1928-29	..	Rs. 187
Annual average cost	..	,, 1,567

Remarks.—The scale of pay of the Junior Investigator in the Labour Office was fixed by Government at Rs. 350—50—500 with a local allowance of Rs. 125 whereas that of the Senior Investigator was fixed at Rs. 650—50—900. The junior investigator reached the maximum of his scale of pay in March 1926 and he had no prospects. As the work of both the investigators is equally responsible, Government on the strong recommendation of the Director, Labour Office, revised the scale of the Junior Investigator to Rs. 500—50—850. As the present incumbent of the post had already attained the maximum of his grade, he was allowed to draw Rs. 650 from the 19th July 1928, the date of revising the scale. The extra cost was met from the anticipated savings in the budget allotment of the Labour Office for the year 1928-29.

Grand total—37, Miscellaneous Departments (Reserved) .. Rs. 1,797

ITEM 32. Appointment of a temporary Mechanical Upper Subordinate in the Deccan Irrigation Circle.

Expenditure sanctioned in 1928-29	.. Rs.	1,974
Annual average cost	.. „	2,688

Remarks.—In the Deccan Irrigation Circle there was no person available who had mechanical experience to supervise the adjustment of automatic gates, sluices and other mechanical devices on the important dams. The safety of dams depends on the efficiency of their waste weir gates and an annual inspection by a qualified man is of very great value. That these gates require careful annual overhaul by a thoroughly experienced man was proved by the partial failure to work of Khadakwasla gates a few years ago. The ordinary staff in charge of dams is not sufficiently expert to allow of a completely satisfactory overhaul being done by them especially when the gates are some years old and to keep highly trained men on each dam would be very expensive. Two of the largest dams in India (the Lloyd Dam and the Wilson Dam) in the Deccan Irrigation Circle have now been completed. Sluices and gates installed in these dams need skilled mechanical inspection and careful periodical overhauling in order to be maintained efficiently and with safety to the works and the irrigation schemes which depend on them. In these circumstances a post of a Mechanical Upper Subordinate on Rs. 174 per mensem has been created on temporary basis with effect from the 1st April 1928. The grant of a sub-divisional allowance of Rs. 50 per mensem has also been sanctioned to him provided that the Superintending Engineer can meet the allowance from the number of allowances sanctioned for his circle.

ITEM 33. Appointment of an Upper Subordinate on the temporary establishment of the Executive Engineer, Ahmednagar Division.

Expenditure sanctioned in 1928-29	.. Rs.	200
Annual average cost	.. „	1,200

Remarks.—The construction of an Irrigation tank at Kuran has been entrusted to this Department. As no permanent overseer in the Central Circle can be spared for the work the appointment of one Subordinate on Rs. 100 per mensem on the temporary establishment of the Executive Engineer, Ahmednagar Division, has been sanctioned.

ITEM 34. Formation of a new sub-division called "The Baramati Experimental Salt Area Sub-Division" in the Special Irrigation Division.

Expenditure sanctioned in 1928-29	.. Rs.	1,115
Annual average cost	.. „	1,226

Remarks.—Owing to further reclamation of the experimental salt area at Baramati, the Effluent Farm Development Sub-Division in the Special Irrigation Division became too heavy for one sub-divisional officer to manage and it was considered necessary to create an additional sub-division called "The Baramati Experimental Salt Area Sub-Division" with head-quarters at Baramati with effect from 9th March 1928. The work of the new sub-division is mainly of an agricultural nature and consists of leaching out salts by flooding, improving the physical conditions of the salt affected and waster-logged area, testing different fertilisers, finding out various salt resisting varieties of crops and agriculture in the salt area at Baramati. The jurisdiction of the new sub-division is mainly confined at Baramati but the sub-divisional officer can be sent anywhere in the canal tract where advice is required regarding agriculture.

The extra cost involved on account of the creation of the sub-division in the current financial year is Rs. 1,115 per annum for the entertainment of one sub-divisional clerk on Rs. 45 per mensem and the grant of sub-divisional allowance of Rs. 50 per mensem to the sub-divisional officer. The extra cost on account of the sub-divisional clerk has been met from savings on the grant under "Office Establishment" of the Special Irrigation Division, while that on account of the sub-divisional allowance has been met from savings from 8 sub-divisional allowances placed at the disposal of the Superintending Engineer, Irrigation Development and Research Circle.

In addition to the sub-divisional clerk mentioned above, the following establishment, which was already provided for and entertained elsewhere in the Special Irrigation Division, has been transferred to the new sub-division:—

(1) One Classifier on Rs. 125 per mensem.
(2) Two Fieldmen each on Rs. 45 per mensem.
(3) One Augur Khalashi on Rs. 16 per mensem.
(4) Two Peons (Khalashis) each on Rs. 16 per mensem.
(5) One Watchman on Rs. 16 per mensem.
(6) One Mukadam on Rs. 20 per mensem.

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41, CIVIL WORKS (PARTLY RESERVED AND PARTLY TRANSFERRED)—concld.

ITEM 35. Appointment of a signaller on Rs. 35 per mensem on the temporary establishment of the Executive Engineer, Eastern Nara Division.

	Rs.
Expenditure sanctioned in 1928-29	140
Annual average cost	564

Remarks.—In order to send urgent messages for rotations, *i.e.*, the opening and closing of regulators and distributaries for the proper distribution of water, and in the interest of works it was very necessary to establish a direct connection between Bareji and Kanhar along Mithrao canal with a telegraph station at seventeenth mile of that canal. The telegraph office was, accordingly, opened at that place in the year 1928-29. The appointment of a signaller was, therefore, essential to deal with the messages and was consequently made in that year.

Grand total—41 Civil Works (Partly Reserved and partly Transferred) ..	Rs.	3,429
Grand total of all Heads (charged to Revenue)	,,	30,050

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